2013–2014

ANNUAL REPORT

Ready now X Ready next

Elections Ontario

Moving our strategy from plan to practice

More voting options, better technology and an easier election experience are some key improvements that Ontario electors expect and that Elections Ontario began last year to deliver. In 2013, we formally adopted a new strategic plan, putting months of planning into practice. Fundamentally, our goals are to ensure we are always "ready now" for an election while continuously working toward the "next" electoral challenge.

Office of the
Chief Electoral Officer
of Ontario

Bureau du directeur
général des élections
de l'Ontario

The Honourable Dave Levac
Speaker of the Legislative Assembly
Room 180, Legislative Building, Queen's Park
Toronto, Ontario
M7A 1A2

Dear Mr. Speaker.

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and *Election Finances Act* during the 2013–2014 fiscal year.

In this period, my office adopted our new *Strategic Plan 2013–2017* and completed significant work towards realizing the priorities of the plan. At the same time, we ensured that we were ready to administer a by-election or general election on short notice.

Sincerely,

Greg Essensa

Greg Essensa

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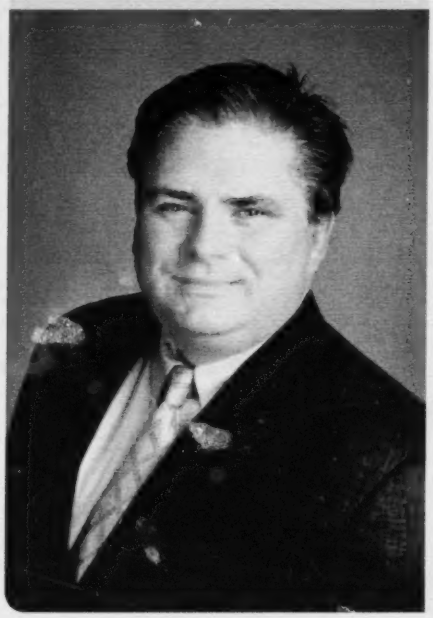
Message from the Chief Electoral Officer



IMPLEMENTING OUR *STRATEGIC PLAN 2013–2017*

In June 2013, following many months spent in a strategic planning process, Elections Ontario officially launched our *Strategic Plan 2013–2017*. The new plan articulates a vision for transforming how we conduct elections in Ontario. It describes how Elections Ontario will build on a firm foundation of excellence and public trust to become more innovative and to modernize the services that we deliver.

This annual report, our first following the strategic plan's introduction, is structured in four sections to show our ongoing progress under the plan's four strategic priorities: foster trust by continuously improving efficiency and integrity; create a culture of excellence through professionalism, innovation and teamwork; always be "ready now" to deliver electoral events when called upon; and build and pilot the next generation election ("ready next").

Intrinsic to our strategic vision is our commitment to put the needs of Ontario electors first by developing modern services that provide them with more choice in how, when and where they vote. We will achieve our vision by building on our past successes, and will improve the electoral process in Ontario for all electors.

Our strategic vision had implications last year across virtually all of our work. To cite just a few examples, we continued to build on our efforts to make elections more easily accessible to voters of all ages and abilities; we reached out in new ways to populations that typically have low voter turnout; and we continued to work toward creating a consistent election experience—whether voters live in busy metropolitan areas or the most remote northern communities. Among our activities was an investigation into how new technologies can enable more Ontarians to vote in a manner that continues to protect the security, integrity and privacy of the electoral process. On page 23, we discuss our work researching alternative voting technologies, which resulted in our tabling the *Alternative Voting Technologies Report* in the Legislature in June 2013.

Working as we did in 2013–2014 in a non-fixed-date election environment (where we had to be ready at all times for an election call), we found many opportunities to refine how we do things. As part of this effort, we began a significant exercise to realign our staff so that we will be better able to focus on core Elections Ontario activities.

WE WILL ACCOMPLISH OUR VISION BY BUILDING ON OUR PAST SUCCESSES, AND IMPROVE THE ELECTORAL PROCESS IN ONTARIO FOR ALL ELECTORS.

In focusing on our pledge to be "ready now" for an election, I met last year with returning officers in their electoral districts to make sure that they had the support they needed from headquarters to be ready for an election call in a non-fixed-date environment. Under our Election Readiness Program, we shipped election materials from headquarters to the field and had returning officers undertake specific assignments to prepare for an unknown Election Day.

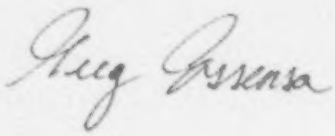
In focusing on our vision for "ready next"—or being ready for upcoming challenges and building toward the next generation election—we completed significant work in planning the 2015 launch of a new website, designed to be user-centric and meet web accessibility requirements under the *Accessibility for Ontarians with Disabilities Act, 2005*. We also moved forward in our work on a new election management system that will enable us to manage all aspects of election administration at Elections Ontario headquarters and in our more than 140 field offices during elections.

Using the five summer by-elections of 2013 and two winter by-elections in 2014 as pilot opportunities, we tested a new approach to managing issues and challenges in real time during an election. We also piloted a new method for registering voters. These exercises taught us a great deal about what works well and how we can refine our processes for more effective election administration.

We continued to recommend areas where the legislation that governs our mandate—the *Election Act* and the *Election Finances Act*—should be amended to simplify and modernize the electoral process. A full list of my recommendations for change appears on page 26 of this report.

I invite you to use this report to learn more about the enhancements we made in 2013–2014, and learn more about our vision for the elections of tomorrow.

Sincerely,



Greg Essensa
CHIEF ELECTORAL OFFICER

SECTION 1

Foster public trust by continuously improving efficiency and integrity

Ontario's electoral system is rooted in public trust. To maintain that trust, Elections Ontario continues to evolve its management practices, ensuring that efficiency and integrity remain central to our mission and vision. In moving forward with our new strategic plan, we worked in 2013–2014 to improve core functions for maintaining an effective organization as well as key systems for administering high-quality elections.

IMPROVING THE QUALITY OF PREO

Critical to administering an election that serves all electors is to ensure that the Permanent Register of Electors for Ontario (PREO) is of excellent quality. PREO, from which the Voters List is derived, is the vast database that lists all known electors residing in Ontario, who they are and where they live. Elections Ontario uses that information to place electors in the correct polling divisions and generate Notice of Registration Cards, which tell electors where and when to vote during an election.

Because we operated throughout 2013–2014 in a non-fixed-date election environment, we had to ensure that the PREO was ready for use at all times. We continued to implement our PREO Processing Plan by executing quarterly data loads of new information from our key sources, including Elections Canada, Teranet and the Municipal Property Assessment Corporation. We supplemented those efforts with new voter information from the seven provincial by-elections that we ran in 2013–2014 (see page 16).

Ensuring the highest possible degree of accuracy with PREO is key to meeting our legislated obligations. Working closely with an external expert in 2013–2014, we developed a roadmap for using increasingly scarce resources to incrementally improve our PREO-related processes. The next logical iteration of the PREO strategy will be integrated with our "ready next" vision, which will produce the elections of the future.

REGISTRATION DRIVE

We took the first step last year towards developing an annual registration program that would continually improve the quality of our voters list. In a pilot project launched in 38 electoral districts, we worked to register populations whose mailing addresses we had but whose physical location was not clear to us, and populations living in high-growth areas that were not on PREO. The response to our mail-out of 7,000 registration letters was swift and improved the quality of PREO. In total, 3,311 letters were returned—2,061 were from electors updating their personal information and 1,250 were returned through Canada Post as undeliverable mail, allowing those electors to be marked as moved in PREO.

In electoral districts with high-growth communities, we worked with returning officers to identify high-density buildings with 100 units or more and new subdivisions where there was certain to have been a large influx of new residents. In those communities, we set up booths in community centres and malls and registered any Ontario elector who approached us (with appropriate identification), regardless of the elector's home district. As a pilot project, our registration drive succeeded by teaching us the best types of locations for reaching electors.

Elections Ontario amassed a voters list in 2014 that was among the most comprehensive in the organization's history, although there were still significant challenges reconciling conflicting address information in rural areas.

Although 2013–2014 saw many improvements to PREO, maintaining a high-quality voters list remains a challenge. The Chief Electoral Officer has recommended that the legislation governing how Ontario manages addresses be amended to create a single address authority, which would eliminate the discrepancies of addressing conventions between the 444 municipalities. Under the current system, PREO has good coverage and accuracy in urban areas, but we have challenges in more rural and northern areas where many municipalities have been amalgamated and duplicate addresses exist. Such an amendment will create a more streamlined and more accurate database for fulfilling our obligations to Ontario electors.

DATABASE OF CONTRIBUTIONS AND TAX CREDIT RECEIPTS

In 2010, the *Election Finances Act* was amended, requiring parties who in the previous general election fielded candidates in 50 per cent of electoral districts to maintain an electronic database of contributions and tax credit receipts. These parties, their constituency associations and candidates must record in the party's database all contributions they received after June 1, 2012, and the party must issue the tax credit receipts.

The amendment stipulated that Elections Ontario was responsible for providing guidelines to the parties on designing and building the databases, and for assessing and approving each new database. We sent staff in 2013–2014 to visit the parties and evaluate their databases to ensure all requirements were met. The Chief Electoral Officer approved all databases.

ELECTION FINANCE ACTIVITIES

The *Election Finances Act* states that the Chief Electoral Officer must oversee the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third party advertisers. We also review financial statements to ensure they comply with legislated limits on campaign contributions and expenses. In addition, we distribute subsidies for audit and campaign expenses, and issue tax credit receipts for contributions to parties, constituency associations and candidates.

We publish, in real time on the Internet, the contributions made to political parties and leadership contestants, and also publish for public inspection all other financial statements that we scrutinize. To view the party and constituency association annual financial statements for 2013–2014, please see Appendix F and Appendix G. (Note that there were no leadership contests during this reporting period.)

Ensuring compliance

The entities whose financial statements Elections Ontario oversees are obligated under the *Election Finances Act* to file their information with us in a timely manner. Delays in filing can be problematic because they hinder our ability to review the work and also delay the payment of campaign subsidies. In 2013, there were 103 late filers and 21 non-filers. To view detailed information about political entities that filed late, please see Appendix K.

MANAGING COMPLAINTS

Between April 1, 2013 and March 31, 2014, Elections Ontario received 60 complaints. Fifty were closed when we determined that no statute infringement had taken place. Ten remain open. The most common complaints we received were related to Section 37 of the *Election Finances Act*, which is the provision related to political advertising during the blackout period. The Chief Electoral Officer has recommended that the legislation governing blackout periods be revised to accommodate the realities of modern campaigning. Table 1 provides a breakdown of the complaints we received.

Table 1: Number and type of complaints received

Number of complaints received	Type of complaints received (section of the *EFA*)	Status	
		Open	Closed
39	Blackout Period (37)	6	33
5	Identification (22(5))	2	3
4	Registration requirement for third parties (37.5)	1	3
4	Various	1	3
8	Non EF related	0	8

ELECTIONS ONTARIO RECEIVED 60 COMPLAINTS UNDER THE *ELECTION FINANCES ACT* IN 2013–2014. AS OF YEAR-END, 10 REMAINED OPEN.

Registration and deregistration activities

Elections Ontario registered eight new associations and deregistered seven associations. We registered 41 candidates (one was withdrawn) for the five summer by-elections, registered seven third party advertisers and deregistered the Paramount Canadians Party. For the February 2014 by-elections we registered 16 candidates and two third party advertisers. No one was deregistered for failure to file. We also maintained the registration information of 20 political parties, 12 reserved party names and 424 registered constituency associations. For detailed information about candidates' and constituency associations' campaign period financial statements, please see Appendix I. For the political parties' campaign period financial statements, see Appendix H. Detailed financial information about third party advertisers can be found in Appendix J.

Campaign expense subsidies

The Chief Electoral Officer provides reimbursement for certain expenses. Campaign subsidies are paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. The subsidy paid is the lesser of 20 per cent of the expense limit in that electoral district or 20 per cent of the actual subject to limit campaign expenses that were paid. In addition, campaign subsidies are paid to parties whose candidates received at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by $0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the popular vote.

Campaign expense subsidies paid in the 2013–2014 fiscal year totaled $1,431,077 to the eligible candidates and $36,959 to the eligible parties. These subsidies are not wholly related to the events held in this fiscal year as they include subsidies from previous fiscal years being paid out in this fiscal year.

Audit subsidies

The *Election Finances Act* provides for the Chief Electoral Officer to subsidize the cost of auditors' services for the examination and reporting on the financial statements by paying to the auditor the lesser of the total auditor's fee and an indexed amount. The indexed amount is amended every five years. For financial statements in the period between April 1, 2013 and December 31, 2013 the amount was $1,488 for political party financial statements, $744 for constituency association financial statements, $1,240 for candidate campaign financial statements and $992 for leadership contestants. For financial statements in the period between January 1, 2014 and end of fiscal March 31, 2014 the amount was $1,596 for political party financial statements, $798 for constituency association financial statements, $1,330 for candidate campaign financial statements and $1,064 for leadership contestants.

During the 2013–2014 fiscal year, the Chief Electoral Officer paid out $446,752 in audit subsidies.

Detailed information about political parties and registration activities

In addition to the appendices referenced above, please see the following for information about financial activities of political parties and constituency associations, and for a detailed description of financial returns and contribution limits.

Appendix B:
Registered political parties as of December 31, 2013

Appendix C:
Requests to register the name of a new political party during 2013

Appendix D:
Registered constituency association changes by party during 2013

Appendix E:
Description of financial returns and contribution limits

SECTION 2

Create a culture of excellence through professionalism, innovation and teamwork

The quality of our staff is a key to our success. Our team is resourceful and dedicated to administering the best possible elections today and in the future. In 2013–2014 we launched a number of competitions for key staff positions throughout the organization. And we provided training to our employees to ensure that Elections Ontario's emerging key messages and strategic priorities are reflected in the work we do every day.

STAFFING FOR A MORE EFFECTIVE ORGANIZATION

The past several years have seen deep and lasting transformations at Election Ontario, and there is more change to come. Due to amendments in our legislation and as a result of our work to modernize our core business processes and operations, we have had to shift our staffing tactics to ensure that we have sufficient resources to complete our legislated mandate.

To move forward with our new strategic direction, we conducted an organizational effectiveness project. This entailed reorganizing and reassigning our permanent staff complement so that we could improve the way we deliver services. Working with an external expert, we completed an organizational review in November 2013, which provided us with a number of potential structures for moving forward.

We began to implement our chosen structure in January 2014 and by March 2014 had appointed key executives in several positions. The goal was to continue to transition Directors into the new organizational structure, followed by the transition of managers and staff by December 2014.

SUPPORTING A CULTURE OF INNOVATION

For new priorities to move forward and for change to become permanent, all employees must work toward common goals. In 2013–2014, Elections Ontario began to employ a technique called Design Thinking, which uses a designer's perspective and tactics to match people's needs with what is technologically and operationally feasible, for now and for the future.

Design Thinking has been used in many industries, public and private, to provide employees with the tools they need to undertake effective research, brainstorming, design, prototyping and stakeholder engagement. It encourages an innovative process and collaboration across teams. Elections Ontario introduced Design Thinking to the Executive Leadership and Strategic Leadership teams in 2013–2014 with firm plans to introduce it to all employees in the following months. Over the long term, Design Thinking will enable Elections Ontario to create a strategic roadmap and key initiatives for the next four years, and a foundation for the next 10 years.

WELCOMING NEW LEADERSHIP

Two long-time executives and key leaders at Elections Ontario announced their retirements in 2013. Chief Operating Officer **Michael Stockfish** retired in October 2013 after more than 10 years of distinguished service. Deputy Chief Electoral Officer **Loren Wells**, who announced her retirement in November 2013 after 39 years with Elections Ontario, graciously agreed to continue in her position until the end of Ontario's 41st General Election. Elections Ontario would like to thank these two outstanding professionals for their dedicated service to democratic administration. We also welcomed two new executives in 2014. **Lalitha Flach** is the new Chief Operating Officer, and **Andrew Herd** is the new Chief Administrative Officer.

APPOINTING ONTARIO'S 107 RETURNING OFFICERS

Ontario's returning officers are key individuals in the delivery of an election. These officials are responsible, under the direction of the Chief Electoral Officer, for undertaking an extraordinary range of work, including appointing, training and managing the large workforces who run election logistics in each electoral district. Returning officers select where people will vote, certify the nominations of candidates, manage voters lists, tabulate voting results and declare the election winners in each electoral district.

The Lieutenant Governor in Council appoints returning officers to their positions on the recommendation of the Chief Electoral Officer. On December 31, 2013, the order-in-council appointments for Ontario's 107 returning officers expired, and the Chief Electoral Officer presented a list of potential appointees amassed through a recruitment process that had begun six months prior.

In 2013, it was particularly important that the list of candidates comprise experienced, high-quality individuals, given the possibility that an election call could come at any time. For this reason, the Chief Electoral Officer offered existing returning officers the opportunity to be recommended for reappointment via an internal recruitment process. Fifteen returning officers indicated that they would not return to their positions. To maintain continuity in the relatively pressure-filled environment of 2013–2014, the Chief Electoral Officer directed his staff to invite election clerks to apply. (Election clerks have significant experience running elections in the electoral districts, having worked as second in command to the returning officers). Where election clerks did not express interest, Elections Ontario undertook a competitive public recruitment process. The Public Appointments Secretariat accepted all of the Chief Electoral Officer's recommendations.

BUILDING THE ELECTION TEAM OF THE FUTURE

For the new returning officers and election clerks who joined the Elections Ontario team, we provided support, including help setting up home offices and providing a BlackBerry® to keep in closer touch. To ensure that returning officers were prepared at all times for an election call, and to continue to build the team that would take Ontario through the elections of the future, Elections Ontario conducted two extensive training tours in the electoral districts.

The Chief Electoral Officer met with returning officers in their regions, checking in to ensure their pre-election assignments had been completed, that they understood Elections Ontario's key goals, policies and procedures for serving the electorate and that they were ready to run elections in their electoral districts. As part of its Election Readiness Program, Elections Ontario also prepared and shipped the election materials required to immediately open a returning office in advance of a general election.

CHIEF ELECTORAL OFFICER SERVES AS PRESIDENT OF COGEL

In 2013–2014, Chief Electoral Officer Greg Essensa was appointed as President of the Council on Governmental Ethics Law (COGEL), an international professional organization for government agencies and other organizations working in ethics, elections, freedom of information, lobbying, and campaign finance. As President, Mr. Essensa played a key role in the meetings of the organization and assisted with the planning of COGEL's annual conference.

In July 2013, the Chief Electoral Officer was invited to speak at the National Association of State Election Directors, an American organization made up of 50 individuals that includes secretaries of state and election directors. The opportunity enabled the Chief Electoral Officer to share Elections Ontario's insights into provincial election delivery and to hear international perspectives and best practices in election administration. Also in July, the Chief Electoral Officer attended the Canadian Chief Electoral Officers Conference in Yellowknife, where he shared Elections Ontario's perspective and discussed best practices.

SECTION 3

Always be "ready now" to deliver electoral events when called upon

Because of the non-fixed-date election environment in which we worked in 2013–2014, Elections Ontario's commitment to be "ready now" was heightened. We knew that the possibility of an election call was relatively high throughout the fiscal year and had to be prepared at all times.

AN ELECTION ON THE SHELF

Elections Ontario embraced the focus of "ready now" as a strategic priority, maintaining an appropriate level of preparedness, including an "on the shelf" plan for administering a general election. Part of the challenge was to re-calibrate our operations to meet the requirements of dramatically shortened deadlines while ensuring the adoption of a process for delivering high-quality elections that are repeatable and consistent, and in which we can manage risks and costs. This work was our most significant challenge for 2013–2014. Ultimately, it provided us with improved business processes that we will continue to use in a fixed-date election environment.

PLANNING AROUND TWO READINESS DATES

Elections Ontario continued in 2013–2014 with the development of its Election Readiness Program. Intrinsic to the program were two readiness dates per calendar year around which we planned our business processes at headquarters and in the field. We chose these dates (September 2013 and February 2014) based on our perception of heighted potential for an election to be triggered.

Our activities involved working closely with our 107 returning officers and their election clerks, requiring them to complete a range of readiness assignments throughout the year. We hired 11 returning officer support staff, all of whom have extensive experience in administering elections, to support returning officers in the field. We held regional meetings with the support staff to build work plans for upcoming elections.

To ensure all that returning officers were up to date with our new initiatives and engaged with our work at headquarters, we undertook two road tours in 10 cities across Ontario. We also maintained an inventory of materials to support Ontario's more than 8,000 voting locations in the event of an election call, including printed lease documents, wall maps, computers and 40 tractor trailers worth of other election supplies for 24,000 polls. Although our constant state of vigilance had cost implications, we found business-process efficiencies that enabled us to minimize those costs and increase our readiness.

KEEPING ELECTORS INFORMED

Elections Ontario has a responsibility to communicate clearly to the public about how elections work. What are electors' options for voting? How, when and where can they access the services they need to exercise their right to vote? We also have a legislated mandate to supply school boards with information that they can use to educate new and soon-to-be voters.

In 2013–2014, we reached out to 76 school boards across Ontario and received requests from educators for nearly 28,000 brochures. These were distributed to soon-to-be voters to introduce them to voting process. We also continued to supply Voting Rules toolkits for teachers in Grades 5 and 10. The toolkits, designed for educators who teach grades 5 and 10, features dialogue-driven lesson plans, engaging activities and clear information on democracy, elections and voting in Ontario and Canada. Voting Rules is available to teachers at no cost.

AN OPPORTUNITY TO TEST OUR READINESS

We used five summer by-elections in 2013 to pilot a new approach to managing issues and challenges in real-time during an election. We also tested a new model of an "issues room"—an Election Day physical hub for Elections Ontario's management team and subject matter experts in which we resolved critical issues that had a global impact on the delivery of the election.

Following the five by-elections, we identified successes and challenges, which prompted proposals for tactical and strategic changes to our election processes. These informed our "on the shelf" election readiness activities for the February 2014 by-elections and beyond.

To set the groundwork for a smoothly functioning election, the Chief Electoral Officer contacted the Minister of Education to discuss the importance of using schools as voting locations on Election Day. Traditionally, schools have been among the most convenient and familiar voting locations, as they are situated in virtually every neighbourhood in the province. Unfortunately, school boards are becoming increasingly reluctant to grant our requests for entry as many understandably have concerns about the security of their students. Elections Ontario provided the Minister with information about Elections Ontario's legal right to access schools and about the importance of schools as voting locations. The Minister assisted by sending a letter to all school boards to ensure they that understood the issues and to remind them of their obligation under the *Election Act* to make schools available. The Chief Electoral Officer continues to recommend that voting day be changed to a time when school is not in session (see page 28 for additional information).

In reaching out to the general public, we focused our attention on communicating with those who have been traditionally less engaged in the voting process. We attended more than a dozen public outreach events, including a Citizenship Ceremony for new Canadians where the Chief Electoral Officer spoke to over 100 new Canadians. At this event, 3,600 information brochures on how to vote were distributed; a further 11,000 brochures were distributed to new Canadians through citizenship channels. We also participated in the Ontario Association of Food Banks (OAFB) annual conference and the Ontario Association of Community Care Access Centres conference. We initiated collaborations with the homeless organizations PovNet and Toronto Drop In Network, which have agreed to share homeless-voting information with their stakeholders.

SEVEN BY-ELECTIONS

In 2013, we managed an unprecedented five concurrent summer by-elections, which culminated in an August 1 Election Day, and another two by-elections in February 2014. The challenging summer by-election schedule enabled us to demonstrate our readiness efforts and further refine new integrity measures, including a new regime for completing forms and new training for poll officials about how to manage the busy poll process.

August 1, 2013 by-elections

The following tables provide a summary of valid votes cast for each candidate in the five summer by-elections that took place in the electoral districts of **Etobicoke–Lakeshore**, **London West**, **Ottawa South**, **Scarborough–Guildwood** and **Windsor–Tecumseh**.

Electoral district 24 Etobicoke-Lakeshore

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Doug Holyday	PC Party of Ontario	16,034	46.75%
Peter Milczyn	Ontario Liberal Party	14,506	42.30%
P.C. Choo	New Democratic Party of Ontario	2,542	7.41%
Angela Salewsky	Green Party of Ontario	771	2.25%
Hans Kunov	Ontario Libertarian Party	152	0.44%
Dan King	Party for People with Special Needs	157	0.46%
Kevin Clarke	The Peoples Political Party	87	0.25%
Wayne Simmons	Freedom Party of Ontario	46	0.13%
Total		**34,295**	**100.00%**

Electoral district 45 London West

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Peggy Sattler	New Democratic Party of Ontario	15,704	41.68%
Ali Chahbar	PC Party of Ontario	12,426	32.98%
Ken Coran	Ontario Liberal Party	5,965	15.83%
Al Gretzky	Freedom Party of Ontario	1,856	4.93%
Gary Brown	Green Party of Ontario	1,608	4.27%
Geoffrey Serbee	Ontario Libertarian Party	117	0.31%
Total		**37,676**	**100.00%**

Electoral district 64 Ottawa South

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
John Fraser	Ontario Liberal Party	14,921	42.33%
Matt Young	PC Party of Ontario	13,642	38.70%
Bronwyn Funiciello	New Democratic Party of Ontario	5,042	14.30%
Taylor Howarth	Green Party of Ontario	1,099	3.12%
Jean-Serge Brisson	Ontario Libertarian Party	208	0.59%
John Redins	Party for People with Special Needs	102	0.29%
Daniel Post	Independent	91	0.26%
Dave McGruer	Freedom Party of Ontario	85	0.24%
John Turmel	Pauper Party of Ontario	58	0.16%
Total		**35,248**	**100.00%**

Electoral district 82 Scarborough-Guildwood

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Mitzie Hunter	Ontario Liberal Party	8,852	35.85%
Ken Kirupa	PC Party of Ontario	7,605	30.80%
Adam Giambrone	New Democratic Party of Ontario	7,000	28.35%
Nick Leeson	Green Party of Ontario	532	2.15%
Jim Hamilton	Independent	195	0.79%
Danish Ahmed	Party for People with Special Needs	183	0.74%
Heath Thomas	Ontario Libertarian Party	120	0.49%
Raphael Rosch	The Family Coalition Party of Ontario	104	0.42%
Matthew Oliver	Freedom Party of Ontario	80	0.32%
Bill Rawdah	The Peoples Political Party	22	0.09%
Total		**24,693**	**100.00%**

Electoral district 102 Windsor-Tecumseh

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Percy Hatfield	New Democratic Party of Ontario	15,682	61.27%
Robert de Verteuil	PC Party of Ontario	5,147	20.11%
Jeewen Gill	Ontario Liberal Party	3,057	11.94%
Adam Wright	Green Party of Ontario	942	3.68%
Dan Dominato	Ontario Libertarian Party	400	1.56%
Lee Watson	The Family Coalition Party of Ontario	241	0.94%
Andrew Brannan	Freedom Party of Ontario	124	0.48%
Total		**25,593**	**100.00%**

February 13, 2014 by-elections

The following tables show the summary of valid votes cast in the two February 2014 by-elections that took place in the electoral districts of **Niagara Falls**, and **Thornhill**.

Electoral district 054 Niagara Falls

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Wayne Gates	New Democratic Party of Ontario	14,589	39.54%
Bart Maves	PC Party of Ontario	13,564	36.76%
Joyce Morocco	Ontario Liberal Party	7,144	19.36%
Clarke Bitter	Green Party of Ontario	1,011	2.74%
Timothy Tredwell	Independent	226	0.61%
Stefanos Karatopis	Ontario Libertarian Party	159	0.43%
Troy Young	The Peoples Political Party	107	0.29%
Andrew Brannan	Freedom Party of Ontario	101	0.27%
Total		**36,901**	**100.00%**

Electoral district 089 Thornhill

Name of candidate	Political party affiliation	Valid ballots cast	
		Total	%
Gila Martow	PC Party of Ontario	13,438	47.89%
Sandra Yeung Racco	Ontario Liberal Party	11,671	41.60%
Cindy Hackelberg	New Democratic Party of Ontario	1,905	6.79%
Teresa Wai Chong Pun	Green Party of Ontario	404	1.44%
Gene Balfour	Ontario Libertarian Party	296	1.06%
Erin Goodwin	Freedom Party of Ontario	153	0.55%
Kevin Clarke	The Peoples Political Party	144	0.51%
John Turmel	Pauper Party of Ontario	47	0.17%
Total		**28,058**	**100.00%**

Cost per by-election (field costs)

The following table provides a summary of the field costs for the by-elections held in August 2013 (Etobicoke–Lakeshore, London West, Ottawa South, Scarborough–Guildwood and Windsor–Tecumseh) and February 2014 (Niagara Falls and Thornhill).

The exact cost of a by-election depends on many variables: size of the electoral district, number of eligible voters, language requirements, voting locations, pilot projects and more. The costs in the table below reflect field costs only. Head office costs are not included, as Elections Ontario does not break out head office by-election costs from head office day-to-day costs. Additional information about the by-election costs can be found in our financial statements, which begin on page 30.

Electoral district	By-election total costs (field only)
24 Etobicoke–Lakeshore	$400,905
45 London West	$367,693
64 Ottawa South	$335,329
82 Scarborough–Guildwood	$376,155
102 Windsor–Tecumseh	$350,567
54 Niagara Falls	$435,060
89 Thornhill	$380,486

VOTE

A PRIORITY ON MAKING ELECTIONS MORE ACCESSIBLE

Elections Ontario's policies on accessibility meet the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA) and the sections of the *Election Act* related to accessibility—including home visits for electors who cannot vote at designated polling locations, hospital visits and assistive voting technology (see page 86).

Making elections accessible to all Ontarians continued to be a priority in 2013–2014. We trained employees at Elections Ontario headquarters as well as our officials in the field on the new Integrated Accessibility Standards Regulations and continued to implement accessible employment standards throughout the organization. We wrote and published the first annual status update on Elections Ontario's Multi-year Accessibility Plan and worked to ensure that our emerging new election management system (to be launched in spring 2015) and website comply with *AODA* requirements.

Feedback in 2013–2014

With regard to the seven by-elections we administered in 2013–2014, we received a small number of comments from electors, one quarter of which were positive comments about excellent customer service in assisting voters with accessibility needs, the availability of assistive devices and special ballots, and general accessibility at voting locations. Electors also indicated that they experienced challenges related to voting locations, including the distance voters had to walk to reach their polling booth, the lack of availability of devices such as wheelchairs and inconvenient access to an elevator. Elections Ontario welcomes feedback and in many cases was able to take immediate steps to assist electors. We will continue to place feedback forms and boxes at each voting location during elections. To read our complete accessibility report for the 2013–2014 by-elections, please see Appendix L.

SECTION 4

Build and pilot the next generation election ("ready next")

In defining and building the election of the future, Elections Ontario balances the need for new processes and technology with the requirement for integrity and security. We will continue to develop improvements collaboratively with other election stakeholders with plans to pilot each system or new process, and improve and test each further, until we are confident that we will create a tangible improvement that gives electors more choice in how, when and where they vote.

ENHANCED ELECTION MANAGEMENT

In 2013–2014, we continued our multi-year plan to enhance our election management system (EMS), which will launch in spring 2015. The new EMS will replace our aging legacy software applications and will be our system for running and managing electoral events at headquarters and in our 107 returning offices as well as for planning elections.

The enhanced functionality of EMS will make our field processes more visible and increase the transparency of the electoral process for our stakeholders. Our work to improve EMS is instrumental to the improvement of our internal administration and will contribute to the success of many other priorities.

We began in 2013–2014 to develop a training program and launch strategy for the new EMS to ensure that headquarters and field officials are prepared to use the system when it comes online. We also ran simulation exercises throughout the year under the existing EMS in anticipation of the next election to ensure our systems were ready to manage a general election.

ALTERNATIVE VOTING TECHNOLOGIES—EXAMINING THE OPPORTUNITIES AND CHALLENGES

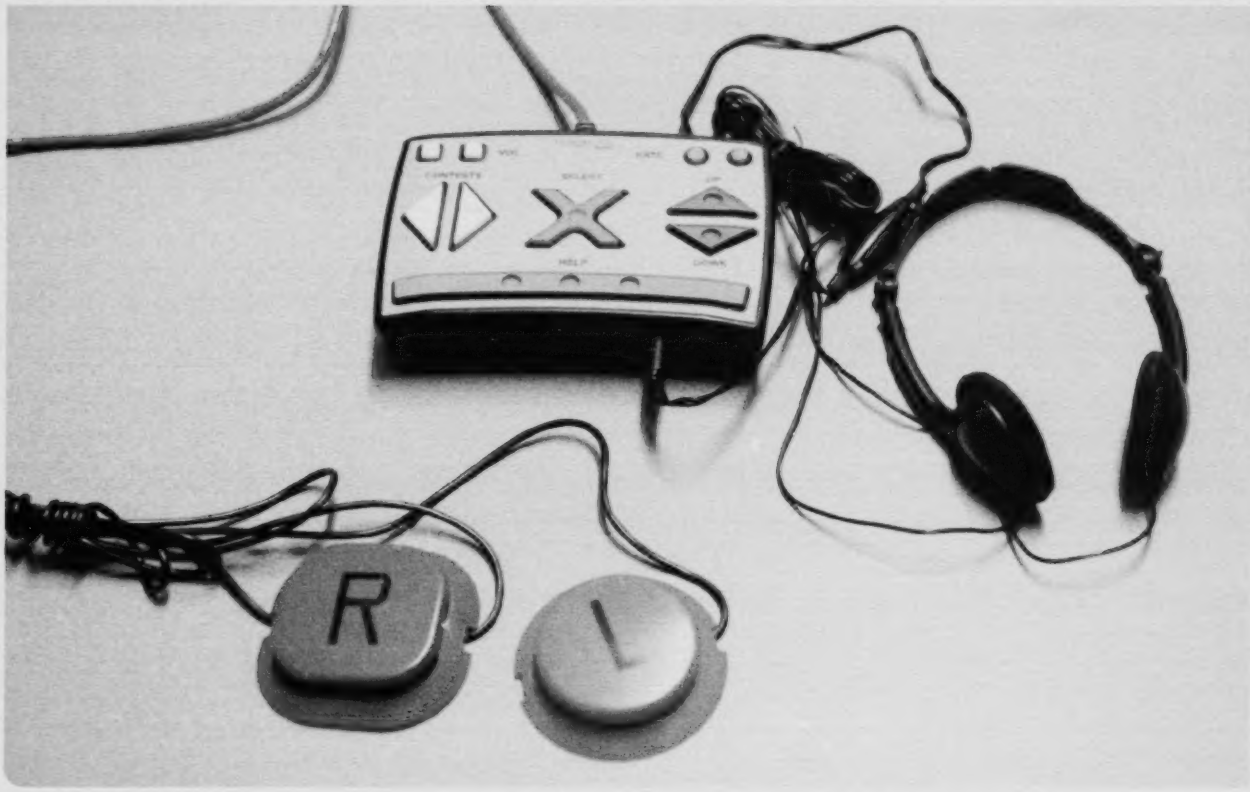
The issue

To administer a general election, Elections Ontario must connect more than 9 million electors with roughly 8,000 voting locations run by more than 70,000 election workers. While the traditional method of inviting electors to present themselves at a designated voting location and mark paper ballots has served us well in the past, the realities of modern society present a number of practical challenges for using traditional voting methods.

First, voting locations are becoming increasingly difficult to secure. Some school boards are becoming reluctant to provide schools as voting locations; and accessibility concerns can make

NEXT-GENERATION WEBSITE

In Fall 2013, Elections Ontario approved the implementation of a strategy to update the design, structure and content of our website and to ensure compliance with all legislated accessibility requirements. As part of Elections Ontario's commitment to the *Strategic Plan 2013–2017*, we undertook stakeholder consultations for our next-generation integrated website in winter 2013–2014. The website is scheduled to be live in spring 2015.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it a challenge for some returning officers to secure sufficient locations. In addition, the enormous workforce required to staff a general election is becoming more difficult to recruit. For many reasons, fewer individuals are interested in participating as one-day workers.

Elections Ontario has a responsibility to provide all Ontarians with convenient and accessible ways to vote. We are also responsible for ensuring that our mechanisms for voting are robust, secure and elector-focused.

A legislative call to action

Ontario's *Election Act* was amended in 2010 to require the Chief Electoral Officer to examine the use of alternative voting technologies, including the kinds of technologies available, how they are being used elsewhere and how Ontario might use them. The amendment also empowered the Chief Electoral Officer to use such technologies provided that he has conducted extensive public consultation, the technologies have been tested in a by-election and they satisfy security requirements.

Elections Ontario responds

Starting in 2010, we undertook a careful examination of the merits and risks of network voting. We published our findings in the *Alternative Voting Technologies Report*, tabled in the Legislative Assembly of Ontario in June 2013.

The report provides a framework for moving forward with a measured and principled approach to innovation. It identifies the challenges of building and supporting a robust infrastructure for using alternative voting technologies, and recognizes the need for independent testing of a solution for ensuring security.

It also acknowledges that Internet voting, while removing certain types of barriers to voting, is not necessarily a solution for declining voter turnout, and is not necessarily favoured by all Ontarians. Elections Ontario recognizes the protection, integrity and sense of comfort that the paper ballot provides and has an obligation to deliver information to Ontarians about both the benefits and the drawbacks of using new voting technology.

The *Alternative Voting Technologies Report* was a first step in researching and planning our options for moving forward with new technologies. It acknowledges that time and resources are needed to modernize and potentially introduce a new method for Ontarians to vote.

SPREADING THE WORD ABOUT ASSISTIVE VOTING TECHNOLOGY

As part of its public outreach activities last year, Elections Ontario built on its already strong relationships with groups that represent Ontarians with disabilities. In October, we attended the Pathways to Success resource fair for persons with disabilities to distribute information to attendees about assistive voting technologies. In November we presented information to 50 Ministry of Transportation staff at MTO's accessibility fair.

SECTION 5

Recommendations for legislative change

The Chief Electoral Officer makes recommendations each year for changes to the *Election Act* and *Election Finances Act*. The purpose is to improve the acts so that we can provide Ontarians with more modern, streamlined and effective electoral administration that responds to their evolving needs—and that takes into consideration the unique needs of Ontario communities.

The Chief Electoral Officer has made the following seven recommendations for several years and looks forward to working collaboratively with legislators to bring each issue forward for formal consideration.

ELECTORAL DISTRICT REDISTRIBUTION

The Chief Electoral Officer recommends that the *Representation Act, 2005* be amended to provide a regular, scheduled process for reviewing electoral district boundaries.

Ontario is the only province in Canada that does not have a regularly scheduled process for reviewing electoral district boundaries. A redistribution of the federal electoral map undertaken in 2012 will increase the number of Members of Parliament for Ontario from 106 to 121 in 2015. However, the *Representation Act* fixes the electoral map in Ontario at 107 electoral districts and makes no provision for adjusting the map. A process for adjusting the map to ensure fair and balanced distribution is essential to our democratic process.

STREAMLINE AND CLARIFY THE *ELECTION ACT* AND *ELECTION FINANCES ACT*

The Chief Electoral Officer recommends that the *Election Act* and the *Election Finances Act* be streamlined and simplified to clarify the electoral process.

These acts were mostly written decades ago when they were administered by separate agencies. Since 1999, the Chief Electoral Officer has administered both. Amendments that have taken place over many years have rendered the acts not only incompatible in many ways, but also hard to read, navigate and understand. The acts must be amended to provide a more appropriate framework for modern society. Provisions, such as the nomination, registration and endorsement of candidates, need to be integrated to streamline and simplify the process. For clarity, the acts should be written in plain language as they are read and used by a number of different stakeholders.

SINGLE ADDRESS AUTHORITY

The Chief Electoral Officer recommends that a single address authority be established for Ontario.

In Ontario, municipalities create addressing conventions for the land parcels in their jurisdictions, which results in 444 different addressing conventions—one for each municipality. The resulting confusion can compromise the value of voters lists. Inconsistencies can result in voters not being placed at the appropriate voting location. A single address authority would benefit the public, political candidates and other government bodies by providing consistent, up-to-date address information.

CHANGE VOTING DAY

The Chief Electoral Officer recommends amending Subsection 9.1(5) of the *Election Act* to change voting day to a time when schools are not in session (weekend or school holiday).

Schools are located in virtually every neighbourhood and tend to provide access to people with disabilities. This makes them among the most convenient and familiar voting locations. Scheduling voting day on a day when school is not in session would simplify the process of gaining access to schools. Other democracies hold elections on weekends and their experience indicates that such a change could increase voter turnout in Ontario.

CENTRALIZED CAMPAIGN ADMINISTRATION

The Chief Electoral Officer recommends that the *Election Act* be amended to allow for registered political parties to have access to all products and services provided to candidates.

Elections Ontario provides information to candidates and, as a service, provides the same information to registered political parties. As the management of political campaigns becomes more centralized—while the *Elections Act* remains structured for a decentralized model—it becomes increasingly challenging to fulfill such information requests.

THIRD PARTY ADVERTISING RULES

The Chief Electoral Officer recommends that an independent body be established to investigate options to strengthen third party advertising rules in Ontario. The review should provide specific recommendations on how Ontario can: adopt third party spending limits; adopt third party contribution limits; strengthen the reporting requirements for third parties; and adopt stricter registration and anti-collusion provisions.

Third parties are groups and organizations other than political candidates and political parties who advertise during an election to support or oppose particular candidates or parties. Third parties wishing to advertise during an election have been required to register with Elections Ontario since 2007. In the 2007 general election, one third party spent more than $1 million on political advertising. In the 2011 general election, three third parties spent more than $1 million and one spent more than $2 million. From 2007 to 2011, total third party spending on advertising more than tripled. Unlike many other jurisdictions in Canada, Ontario's election laws do not include spending and contribution limits for third parties or the anti-collusion provisions that are typically associated with such limits.

IMPROVING COMPLIANCE WITH THE *ELECTION FINANCES ACT*

The Chief Electoral Officer recommends that the *Election Finances Act* be amended to: rationalize the financial reporting requirements for parties, candidates and constituency associations; provide a party with the authority to deregister a constituency association it no longer endorses; provide the Chief Electoral Officer the power to levy administrative penalties.

Each year a number of political entities fail to file reports on time. At present, no mechanism exists for Elections Ontario to issue reprimands, suspensions or other administrative sanctions in these situations. The only recourse for enforcing compliance is to recommend formal prosecutions for even relatively minor offences.

Having fixed-date elections in early October means that political parties, candidates and constituency organizations face a campaign period that officially ends in early January of the following year. The reality of spanning two calendar years creates significant inefficiencies for filing and also impedes the ability of Elections Ontario to perform timely compliance reviews. Meanwhile, the *Election Finances Act* requires political parties, candidates and constituency associations to file separately for annual filing and campaign filings. These inefficient practices stand in the way of better compliance.

Also impeding compliance is the fact that political parties may not deregister a constituency association without a joint application that includes the association. Recent experience has highlighted the need to clarify the sponsorship relationship between constituency associations and the registered parties.

SECTION 6

Financial statements and appendices

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Office of the Chief Electoral Officer

Election Act

Financial statements for the year ended March 31, 2014

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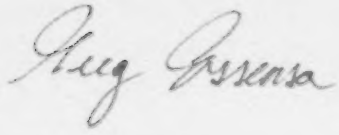
Elections Ontario

Responsibility for financial reporting

The accompanying financial statements under the *Election Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to February 20, 2015.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The *Independent Auditor's Report*, which appears on the following page, outlines the scope of the Auditor's examination and opinion.



Greg Essensa
CHIEF ELECTORAL OFFICER

February 20, 2015

Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Independent Auditor's Report
To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Act*, which comprise the statement of financial position as at March 31, 2014, and the statements of fees, expenses, revenue and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements present fairly, in all material respects, the financial position of Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2014 and its fees, expenses, revenue and accumulated surplus, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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Toronto, Ontario
February 20, 2015

Bonnie Lysyk, MBA, CPA, CA, LPA
Auditor General

OFFICE OF THE CHIEF ELECTORAL OFFICER—*ELECTION ACT*

Statement of financial position as at March 31, 2014

	2014	2013
	$	$
Financial assets		
Cash	10,000,000	10,000,000
Accounts receivable (Note 4)	248,309	257,326
	10,248,309	10,257,326
Liabilities		
Accounts payable and accrued liabilities (Note 5)	2,137,525	1,641,728
Due to the Province of Ontario (Note 3)	8,110,784	8,615,598
	10,248,309	10,257,326
Net financial assets (debt)	—	—
Non-financial assets		
Tangible capital assets (Note 6)	8,345,866	8,240,363
Prepaid expenses	400,244	233,335
	8,746,110	8,473,698
Accumulated surplus	**8,746,110**	**8,473,698**

Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:

CHIEF ELECTORAL OFFICER

Statement of fees, expenses, revenue and accumulated surplus under the *Election Act* for the year ended March 31, 2014

	2014	2013
	$	$
Expenses (Note 2C)		
Fee expenses		
Returning officers	930,605	373,441
Election and poll clerks	566,966	169,507
Resource staff	208,624	65,503
Other assistants	121,596	41,749
Poll revision assistants	103,499	39,831
Supervising deputy returning officers	79,767	27,555
Recruitment officers	78,928	17,498
Automation co-ordinators	60,600	13,825
Area managers	52,635	13,507
Training officers	32,414	11,505
Revising agents	12,576	4,231
	2,248,210	778,152
Operational expenses		
Contract and other temporary help	4,120,205	3,658,311
Office equipment and rentals	3,972,973	3,922,991
Information systems and consulting services	3,953,260	5,038,875
Head office rent, maintenance and security	1,226,630	1,344,883
Telephone, mail and shipping	1,106,077	704,544
Training related expenses	722,287	573,764
Election forms and supplies	586,544	982,772
Advertising	516,641	345,161
Notice of enumeration cards	433,542	280,274
Poll and returning office rentals	410,607	163,943
Management consulting services	371,674	494,727
Travel	216,306	253,091
Legal	145,371	612,688
List of electors	25,676	21,613
	17,807,793	18,397,637
Amortization and write-down expense		
Amortization expense – tangible capital assets	3,102,376	3,001,971
Total expenses	**23,158,379**	**22,177,760**
Revenue		
Consolidated revenue fund – accountable warrant (Note 3)	23,430,791	21,008,589
Annual surplus/(deficit)	272,412	(1,169,171)
Accumulated surplus, beginning of year	8,473,698	9,642,869
Accumulated surplus, end of year	8,746,110	8,473,698

See accompanying notes to financial statements.

Statement of changes in net financial assets under the *Election Act* for the year ended March 31, 2014

	2014	2013
	$	$
Annual surplus/(deficit)	272,412	(1,169,171)
(Acquisition) of tangible capital assets	(3,207,879)	(1,847,651)
Amortization of tangible capital assets	3,102,376	3,001,971
(Acquisition) of prepaid expense	(400,244)	(233,335)
Use of prepaid expense	233,335	248,186
Increase/(decrease) in net financial assets	—	—
Net financial assets, beginning and end of year	—	—

See accompanying notes to the financial statements

Statement of cash flows under the *Election Act* for the year ended March 31, 2014

	2014	2013
	$	$
Operating transactions		
Accumulated surplus/(deficit)	272,412	(1,169,171)
Amortization of tangible capital assets	3,102,376	3,001,971
Changes in non-cash working capital		
Decrease in accounts receivable	9,017	90,643
(Increase)/decrease in prepaid expenses	(166,909)	14,851
Increase/(decrease) in accounts payable	495,797	(1,134,509)
(Decrease)/increase in due to Province of Ontario	(504,814)	3,577,579
Cash provided by operating transactions	3,207,879	4,381,364
Capital transactions		
Purchase of tangible capital assets	(3,207,879)	(1,847,651)
Cash (applied to) capital transactions	(3,207,879)	(1,847,651)
Increase in cash	—	2,533,713
Cash, beginning of year	10,000,000	7,466,287
Cash, end of year	10,000,000	10,000,000

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2014

1. Nature of operations

The Office of the Chief Electoral Officer (Elections Ontario) was established under the *Election Act* to conduct any election of Members to the Legislative Assembly. Elections Ontario coordinates the training and payment of all election officials and the provision of all polling places, equipment and supplies. As well, Elections Ontario directs and supervises the local returning officer in each electoral district.

There were seven by-elections administered during the year ended March 31, 2014.

Salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* and consequently are excluded from these financial statements. Elections Ontario also administers the *Election Finances Act*, for which separate financial statements are produced.

2. Significant accounting policies

A) Basis of accounting

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

B) Revenue recognition

Revenue is recognized in the same period as the underlying expenses are incurred and committed.

C) Expense recognition

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

D) Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful life of the assets; with a half year provision in the year the asset is acquired and available for use, as indicated below:

Computer hardware and software	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

Assets in development are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to Election Ontario's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write-downs are accounted for as expenses in the statement of fees, expenses, revenue and accumulated surplus.

E) Financial instruments

Elections Ontario's financial assets and financial liabilities are accounted for as follows:

- Cash is subject to an insignificant risk of change in value so carrying value approximates fair value; and
- Accounts receivable, accounts payable and accrued liabilities, and due to/from the Province of Ontario are recorded at cost.

Elections Ontario does not use derivative financial instruments.

F) Prepaid expenses

Prepaid expenses, such as software licenses, are charged to expense over the periods expected to benefit from it.

G) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management make estimates and assumptions that affect the reported amount of assets and liabilities as to the date of the financial statements and the reported amounts of fees, expenses and revenue during the reporting period.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3. Source of funds and miscellaneous revenues

Under the *Election Act*, the Province pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to Elections Ontario for payments of expenses as they are incurred. Periodically, Elections Ontario requests from the Province replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2014 was $10,000,000 (2013 – $10,000,000). The Due to Province balance on the Statement of Financial Position represents the unspent accountable warrant balance at year end.

4. Accounts receivable

	2014	2013
Accounts receivable	10,671	2,608
HST receivable	237,638	254,718
	248,309	257,326

Accounts receivable largely relate to refunds that have been received from vendors subsequent to year end and HST receivable. As a result, provisions for doubtful accounts are not necessary.

5. Accounts payable and accrued liabilities

	2014	2013
Operational expenses payable and accrued	1,960,914	1,508,370
Fees payable	176,611	133,358
	2,137,525	1,641,728

Accounts payable and accrued liabilities relate largely to normal business transactions with third-party vendors and are subject to standard commercial terms.

6. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
Cost					
Opening balance, April 1, 2013	18,166,127	4,160,595	936,562	663,081	23,926,365
Additions	2,252,374	852,921	77,631	24,953	3,207,879
Disposals	(454,045)	—	(29,500)	—	(483,545)
Transfer among categories	832,119	(832,119)	—	—	—
Closing balance, March 31, 2014	20,796,575	4,181,397	984,693	688,034	26,650,699
Accumulated amortization					
Opening balance, April 1, 2013	14,285,188	—	844,941	555,873	15,686,002
Amortization	2,981,497	—	53,566	67,313	3,102,376
Disposals	(454,045)	—	(29,500)	—	(483,545)
Closing balance, March 31, 2014	16,812,640	—	869,007	623,186	18,304,833
Net book value, March 31, 2014	3,983,935	4,181,397	115,686	64,848	8,345,866

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
Cost					
Opening balance, April 1, 2012	16,988,008	3,575,836	936,562	655,682	22,156,088
Additions	1,255,493	584,759	—	7,399	1,847,651
Disposals	(77,374)	—	—	—	(77,374)
Closing balance, March 31, 2013	18,166,127	4,160,595	936,562	663,081	23,926,365
Accumulated amortization					
Opening balance, April 1, 2012	11,504,727	—	772,817	483,861	12,761,405
Amortization	2,857,835	—	72,124	72,012	3,001,971
Disposals	(77,374)	—	—	—	(77,374)
Closing balance, March 31, 2013	14,285,188	—	844,941	555,873	15,686,002
Net book value, March 31, 2013	3,880,939	4,160,595	91,621	107,208	8,240,363

The majority of the tangible capital assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2014, the total capitalized cost for the development of the EMS is $18,380,000, of which $1,943,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2014 for the EMS is $8,040,000, of which $836,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The total net book value is net of a $1,125,000 write-down, of which $125,000 has been allocated to tangible capital assets needed to administer the *Election Finances Act*. The cost of the modules currently not in use is included in software in development. The EMS modules will continue to be developed and management plans to utilize this system to administer the 2018 general election.

7. Related party transactions

Elections Ontario provides certain administrative services such as accounting, human resources and information technology support for the administration of the *Election Finances Act* without charge.

Elections Ontario paid Infrastructure Ontario $1,043,200 (2013 – $1,029,100) for the use of office premises, $48,000 (2013 – $47,600) of which was allocated for space needed to administer the *Election Finances Act*.

Elections Ontario also paid the Ministry of Finance $3,576,800 (2013 – $3,232,900) for information technology and other services provided by the Province's Guelph Data Centre, $7,400 (2013 – $39,600) of which was allocated to the *Election Finances Act*.

8. Financial instruments

A) Liquidity risk:

Liquidity risk is the risk that Elections Ontario will be unable to fulfill its obligations on a timely basis or at a reasonable cost. Elections Ontario manages its liquidity risk by monitoring its operating requirements. Elections Ontario requests replenishments of the amounts spent and drawn down from the accountable warrant balance to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

B) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Elections Ontario is exposed to minimal credit risk arising from its accounts receivable.

It is management's opinion that Elections Ontario is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

9. Lease commitments

In June 2004, Elections Ontario extended the lease agreement for its current premises for a further term of 10 years to May 31, 2015. Elections Ontario shares office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for Elections Ontario, net of the amount allocated to the *Election Finances Act*, for the remaining term of the lease are as follows:

	$
Year ended March 31, 2015	961,500
Year ended March 31, 2016	160,200
	1,121,700

10. Budget

Budgeted amounts are required to be disclosed under Canadian public sector accounting standards if the basis of accounting and the scope of activities are consistent with the actual results reported. The budget, which is approved by the Chief Electoral Officer, is prepared on a modified cash basis while the actual results are accounted for on an accrual basis. Given the uncertainty of when a general election would occur, the fiscal year 2014 budget includes expenses for project that were put on hold when the general election was called. In addition, there is also uncertainty related to the number of bi-elections that would occur in the fiscal year and therefore the budget is not comparable to the actual expenses incurred. Given these differences, the budget is not disclosed in these financial statements.

11. Reconciliation to public accounts Volume 1 basis of presentation

The Office of the Chief Electoral Officer—*Election Act* expenses as presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes accrued expenditures payable recognized in these financial statements. A reconciliation of total expenses reported in Volume 1 to the total expenses reported in these financial statements is as follows:

	2014	2013
	$	$
Total statutory expenses per Volume 1	23,216,500	20,573,166
Purchase of capital assets	(3,207,879)	(1,847,651)
Amortization of capital assets	3,102,376	3,001,971
Change in accrued expenses	47,382	450,274
	(58,121)	1,604,594
Total expenses per audited financial statements	23,158,379	22,177,760

Office of the Chief Electoral Officer

Election Finances Act

Financial statements for the year
ended March 31, 2014

51 Rolark Drive
Toronto ON M1R 3B1

elections.on.ca
1-888-668-8683

Elections Ontario

Responsibility for financial reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian public sector accounting standards, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to February 20, 2015.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The *Independent Auditor's Report*, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

Greg Essensa

Greg Essensa
CHIEF ELECTORAL OFFICER

February 20, 2015

TTY: 1-888-292-2312 **fax:** 416-326-6200 **e-mail:** info@elections.on.ca

Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Independent Auditor's Report
To the Chief Electoral Officer

I have audited the accompanying financial statements of the Office of the Chief Electoral Officer under the *Election Finances Act*, which comprise the statement of financial position as at March 31, 2014 and the statements of operations and accumulated surplus, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Finances Act* as at March 31, 2014 and the results of its operations and accumulated surplus and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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Toronto, Ontario
February 20, 2015

Bonnie Lysyk, MBA, CPA, CA, LPA
Auditor General

OFFICE OF THE CHIEF ELECTORAL OFFICER—*ELECTION FINANCES ACT*

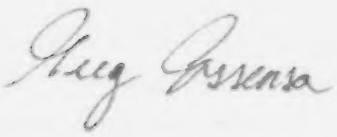
Statement of financial position as at March 31, 2014

	2014	2013
	$	$
Financial assets		
Accounts receivable – consolidated revenue fund	1,285,121	2,329,131
	1,285,121	2,329,131
Liabilities		
Accounts payable and accrued liabilities (Note 3)	1,132,669	2,189,083
Accrued employee benefits obligation (Note 5B)	152,452	140,048
	1,285,121	2,329,131
Net financial assets	—	—
Non-financial assets		
Tangible capital assets (Note 4)	841,511	605,810
Accumulated surplus	**841,511**	**605,810**

Commitments (Note 9)

See accompanying notes to financial statements.

Approved by:



CHIEF ELECTORAL OFFICER

Statement of operations and accumulated surplus for the year ended March 31, 2014

	2014	2013
	$	$
Expenses		
Administrative and operating		
Salaries and employee benefits (Note 5)	959,417	973,624
Professional fees	177,132	340,579
Office supplies and expenses	65,977	76,090
Office rent	48,029	47,648
Telephone, mail and shipping	14,770	44,404
Other	1,706	1,590
Amortization	110,030	47,049
	1,377,061	1,530,984
Subsidies (Note 6)		
Campaign expenses		
Candidates	292,552	119,142
Parties	66,410	31,075
Audit fees		
Annual returns		
Constituency associations	331,340	309,574
Parties	31,501	29,322
Campaign returns		
Candidates	64,211	27,695
Parties	22,716	13,599
Constituency associations	20,596	4,984
Leadership contestants	576	15,872
	829,902	551,263
Total expenses	2,206,963	2,082,247
Less: anonymous and excess contributions received (Note 2F)	105,802	75,243
Net expenses	2,101,161	2,007,004
Revenue		
Consolidated revenue fund – voted appropriation (Note 2B)	2,336,862	2,139,672
Annual surplus/(deficit)	235,701	132,668
Accumulated surplus, at beginning of year	605,810	473,142
Accumulated surplus, end of year	841,511	605,810

See accompanying notes to financial statements.

Statement of cash flows for the year ended March 31, 2014

	2014	2013
	$	$
Operating transactions		
Annual surplus/(deficit)	235,701	132,668
Amortization of tangible capital assets	110,030	47,049
Accrued employee benefits obligation	12,404	(4,214)
	358,135	175,503
Changes in non-cash working capital		
(Increase)/decrease in accounts receivable-consolidated revenue fund	1,044,010	4,059,100
Increase/(decrease) in accounts payable and accrued liabilities	(1,056,414)	(4,054,886)
	(12,404)	4,214
Cash provided by operating transactions	345,731	179,717
Capital transactions		
Purchase of tangible capital assets	(345,731)	(179,717)
Cash provided by/(applied to) capital transactions	—	—
(Increase)/decrease in cash	—	—
Cash, beginning of year	—	—
Cash, end of year	—	—

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2014

1. Nature of operations

The Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act* [Act]. Under that *Act*, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the *Act*. The Chief Electoral Officer also pays subsidies to eligible recipients as provided for under the *Act*.

There were seven by-elections administered during the year ended March 31, 2014. There was a General Election held on June 12, 2014.

Eligible expenses and asset acquisitions under the *Act* are paid by the Office of the Chief Electoral Officer and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation.

2. Significant accounting policies

A) Basis of accounting

These financial statements have been prepared by management in accordance with public sector accounting standards established by the Canadian Public Sector Accounting Board. The significant accounting policies used to prepare these statements are summarized below.

B) Expense recognition

Expenses are recognized on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

C) Revenue recognition—Provincial funding

Revenue from the Province is recognized in the same period as the underlying administrative and operating expenses and subsidies are incurred. As a result, the total of accounts payable, accrued liabilities, and accrued employee benefits obligation are equal to the amount of accounts receivable—consolidated revenue fund.

D) Revenue recognition—Anonymous and excess contributions

Under the *Act*, anonymous contributions received by a registered political party, constituency association, candidate or leadership contestant must be remitted to the Chief Electoral Officer. In addition, excess contributions over the maximum limits specified in the *Act* must be remitted to the Chief Electoral Officer unless the recipient is able to refund the excess contribution to the contributor. Due to the unpredictable nature of such contributions, they are recognized when received.

E) Voted appropriations

The Office is funded through annual voted appropriations from the Province of Ontario. As the voted appropriation is prepared on a modified cash basis, a surplus or deficit arises from the application of accrual accounting, including the capitalization and amortization of capital assets and the recognition of employee benefit costs earned to date that will be funded from future appropriations.

F) Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets; with a half-year provision in the year the asset is acquired and available for use, as indicated below:

Computer hardware and software	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

Assets in development are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Office's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

G) Financial instruments

The Office's financial assets and financial liabilities are accounted for as follows:

- Accounts receivable are recorded at cost;
- Accounts payable and accrued liabilities are recorded at cost; and
- Accrued employee benefits obligation is recorded at cost based on the entitlements earned by employees up to March 31, 2014. A fair value estimate based on actuarial assumptions about when these benefits will actually be paid has not been made as it is not expected that there would be a significant difference from the recorded amount.

The Office does not use derivative financial instruments.

H) Subsidies

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate.

I) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of the revenues and expenses during the reporting period.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3. Accounts payable and accrued liabilities

	2014	2013
Subsidies payable	1,019,903	2,104,789
Administrative and operating liabilities	66,131	33,696
Accrued vacation	46,635	50,598
	1,132,669	2,189,083

The Subsidies payable includes amounts owing to registered parties and registered candidates. Administrative and operating liabilities relate to normal business transactions with third-party vendors and are subject to standard commercial terms. Accrued benefits are recorded based on employment arrangements and legislated entitlements.

4. Tangible capital assets

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
Cost					
Opening balance, April 1, 2013	1,135,269	489,795	59,920	46,511	1,731,495
Transfers from development	97,959	(97,959)	—	—	—
Additions	246,852	98,879	—	—	345,731
Write-down	—	—	—	—	—
Closing balance, March 31, 2014	1,480,080	490,715	59,920	46,511	2,077,226
Accumulated amortization					
Opening balance, April 1, 2013	1,035,526	—	53,872	36,287	1,125,685
Amortization	99,230	—	4,032	6,768	110,030
Closing balance, March 31, 2014	1,134,756	—	57,904	43,055	1,235,715
Net book value, March 31, 2014	345,324	490,715	2,016	3,456	841,511

	Computer hardware and software	Software in development	Furniture and equipment	Leasehold improvements	Total
	$	$	$	$	$
Cost					
Opening balance, April 1, 2012	1,019,711	425,636	59,920	46,511	1,551,778
Additions	115,558	64,159	—	—	179,717
Write-down	—	—	—	—	—
Closing balance, March 31, 2013	1,135,269	489,795	59,920	46,511	1,731,495
Accumulated amortization					
Opening balance, April 1, 2012	1,000,038	—	49,734	28,864	1,078,636
Amortization	35,488	—	4,138	7,423	47,049
Closing balance, March 31, 2013	1,035,526	—	53,872	36,287	1,125,685
Net book value, March 31, 2013	99,743	489,795	6,048	10,224	605,810

The majority of the computer software relates to the in-house development of the Election Management System (EMS). At the end of March 31, 2014, the total capitalized cost for the development of the EMS is $18,380,000, of which $1,943,000 has been allocated to tangible assets needed to administer the *Act*. The total net book value as of March 31, 2014 for the EMS is $8,040,000, of which $836,000 has been allocated to tangible capital assets needed to administer the *Act*.

The cost of the modules currently not in use is included in software in development. The total net book value is net of a $1,125,000 write-down, of which $125,000 has been allocated to tangible capital assets needed to administer the *Act*. The EMS modules will continue to be developed and management plans to utilize this system to administer the 2018 general election.

5. Employee future benefits

A) Pension benefits

The Office's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province of Ontario, which is the sole sponsor of the PSPF, determines the Office's annual payments to the funds. As the sponsors are responsible for ensuring that the pension funds are financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Office.

The Office's annual payments of $58,000 (2013 – $59,000), are included in salaries and employee benefits costs in the Statement of Operations and Accumulated Surplus.

B) Accrued employee benefits obligation

Although the costs of any legislated severance and unused vacation entitlements earned by employees are recognized by the Province when earned by eligible employees, these costs are also recognized in these financial statements. The costs for the year amounted to $8,000 (2013 – $17,000) and are included in salaries and employee benefits expense in the Statement of Operations and Accumulated Surplus. The total liability for these costs is reflected in the accrued employee benefits obligation, less any amounts payable within one year, which is included in accounts payable and accrued liabilities, as follows:

	2014	2013
Total liability for severance and vacation	199,087	190,646
Less: Due within one year and included in accounts payable and accrued liabilities	46,635	50,598
Accrued employee benefits obligation	152,452	140,048

C) Other non-pension post-employment benefits

The cost of other non-pension post-retirement benefits are determined and paid for by the Ministry of Government Services and accordingly are not included in these financial statements.

6. Subsidies

The *Act* requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2014 until December 31, 2018.

- Candidate campaign expenses to every registered candidate who receives at least 15% of the popular vote in an electoral district. The reimbursed amount is the lesser of 20% of the candidate's eligible campaign expenses or 20% of the allowable maximum campaign expenditure limit of $1.28 [2009–2013: $1.19] per eligible voter. Candidates in designated northern electoral districts may receive an additional $9,310 [2009–2013: $8,680].
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is a maximum of five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of $798 [2009–2013: $744] per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of $1,596 [2009–2013: $1,488] per return.
- Audit fees for campaign returns of each candidate to a maximum of $1,330 [2009–2013: $1,240] per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of $1,064 [2009–2013: $992] per return.

7. Related party transactions

Certain administrative services such as accounting, human resources and information technology support needed to administer the *Act* are provided by the Office of the Chief Electoral Officer without charge.

The Office of the Chief Electoral Officer allocated $48,000 (2013 – $47,600) for the use of office premises needed to administer the *Act*.

The Office of the Chief Electoral Officer allocated $7,400 (2013 – $39,600) for information technology and other services provided by the Ministry of Finance.

8. Financial instruments

A) Liquidity risk:

Liquidity risk is the risk that the Office will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Office manages its liquidity risk by monitoring its operating requirements. The Office is funded by an annual voted appropriation to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

B) Credit risk:

Credit risk is the risk that one party to a financial instrument will cause a financial loss to the other party by failing to discharge an obligation. The Office is exposed to credit risk principally through balances receivable from the Province.

It is management's opinion that the Office is not exposed to significant liquidity or credit risk arising from its financial instruments due to their nature.

9. Lease commitments

Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage occupied and the amounts for future lease commitments related to space needed to administer the *Act* are as follows:

	$
Year ended March 31, 2015	47,000
Year ended March 31, 2016	7,800
	54,800

10. Reconciliation to public accounts Volume 1 basis of presentation

The Office's Statement of Expenses presented in Volume 1 of the Public Accounts of Ontario was prepared on a basis consistent with the accounting policies followed for preparation of the Estimates submitted for approval to the Board of Internal Economy, under which purchases of tangible capital assets are expensed in the year of acquisition rather than being capitalized and amortized over their useful lives. Volume 1 also excludes the accrued subsidy fees payable, employee future benefit costs and other administrative expenses paid after late April 2014. The estimates, which are prepared on the same basis of accounting as the total expenses reported in Volume 1 of the Public Accounts of Ontario, were approved at $10,518,100 (2013 – $9,897,200) for fiscal year 2014. A reconciliation of total expenses reported in Volume 1 to the net expenses reported in these financial statements is as follows:

	2014	2013
	$	$
Total expenses per Volume 1	3,362,572	6,181,306
Accrued subsidy fees payable	(1,084,886)	(3,895,535)
Change in accrued administrative expenses	(286,555)	(325,816)
Amortization of capital assets	110,030	47,049
	(1,261,411)	(4,174,302)
Net expenses per audited financial statements	2,101,161	2,007,004

11. Budget

Budgeted amounts are required to be disclosed under Canadian public sector accounting standards if the basis of accounting and the scope of activities are consistent with the actual results reported. The budget, which is approved by the Board of Internal Economy, is prepared on a modified cash basis while the actual results are accounted for on an accrual basis. Given the uncertainty of when a general election would occur, the fiscal year 2014 budget includes expenses relating to a general election however these costs did not occur until fiscal year 2015. In addition, there is also uncertainty related to the number of bi-elections that would occur in the fiscal year and therefore the budget is not comparable to the actual expenses incurred. Given these differences, the budget is not disclosed on the Statement of Operations and Accumulated Surplus.

12. Statement of change in net financial assets

A statement of change in net financial assets was not presented as the information it would provide is readily available from these financial statements.

Appendices

Appendix A

ORGANIZATIONAL OVERVIEW

The Chief Electoral Officer of Ontario is appointed under the province's *Election Act* and is an officer of the Legislative Assembly. The Office of the Chief Electoral Officer, operating as "Elections Ontario," is a non-partisan office of the Legislative Assembly of Ontario and is responsible for the conduct of general elections, by-elections and referenda. Elections Ontario also oversees the registration and regulation of the financial activity of Ontario's provincial political parties, constituency associations, candidates, leadership contestants and third party advertisers.

The activities of the Office are governed by the *Election Act*, the *Election Finances Act* and several other statutes.

1

VISION

Elections Ontario's vision is to build modern services for Ontarians that put the needs of electors first. In meeting its vision, Elections Ontario will continue to innovate and lead in defining key benchmarks for electoral administration.

2

MISSION

Elections Ontario's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair and impartial manner.

3

MANDATE

Elections Ontario is mandated to administer the electoral process in Ontario in accordance with provincial legislation.

DIVISION DESCRIPTIONS

Chief Electoral Officer's Office (CEO):
The CEO's Office is responsible for supporting the Chief Electoral Officer and the Deputy Chief Electoral Officer. The CEO's Office administers Elections Ontario's legislative and regulatory relationships, as well as its strategic communications and partnerships management. The CEO's Office works with key stakeholders including the Legislative Assembly, registered political parties, other electoral agencies, and government agencies and ministries to provide overall management for Elections Ontario. The CEO's Office also focuses on policy research and development, accessibility program management, executive administration, and operational oversight.

Operations:
Operations is the division responsible for supporting the delivery of electoral events. This division ensures the planning, development, implementation and management of by-elections, general elections and referenda. Operations is also responsible for supporting returning officers and maintaining the Permanent Register of Electors for Ontario.

Communications:
The Communications Division advances Elections Ontario's mandate by developing clear, consistent and targeted messages through programs, activities and services that foster two-way communications to internal and external stakeholders. The division provides corporate and event communications and is also responsible for marketing, advertising, web content, election event training, media relations, outreach, education and customer service.

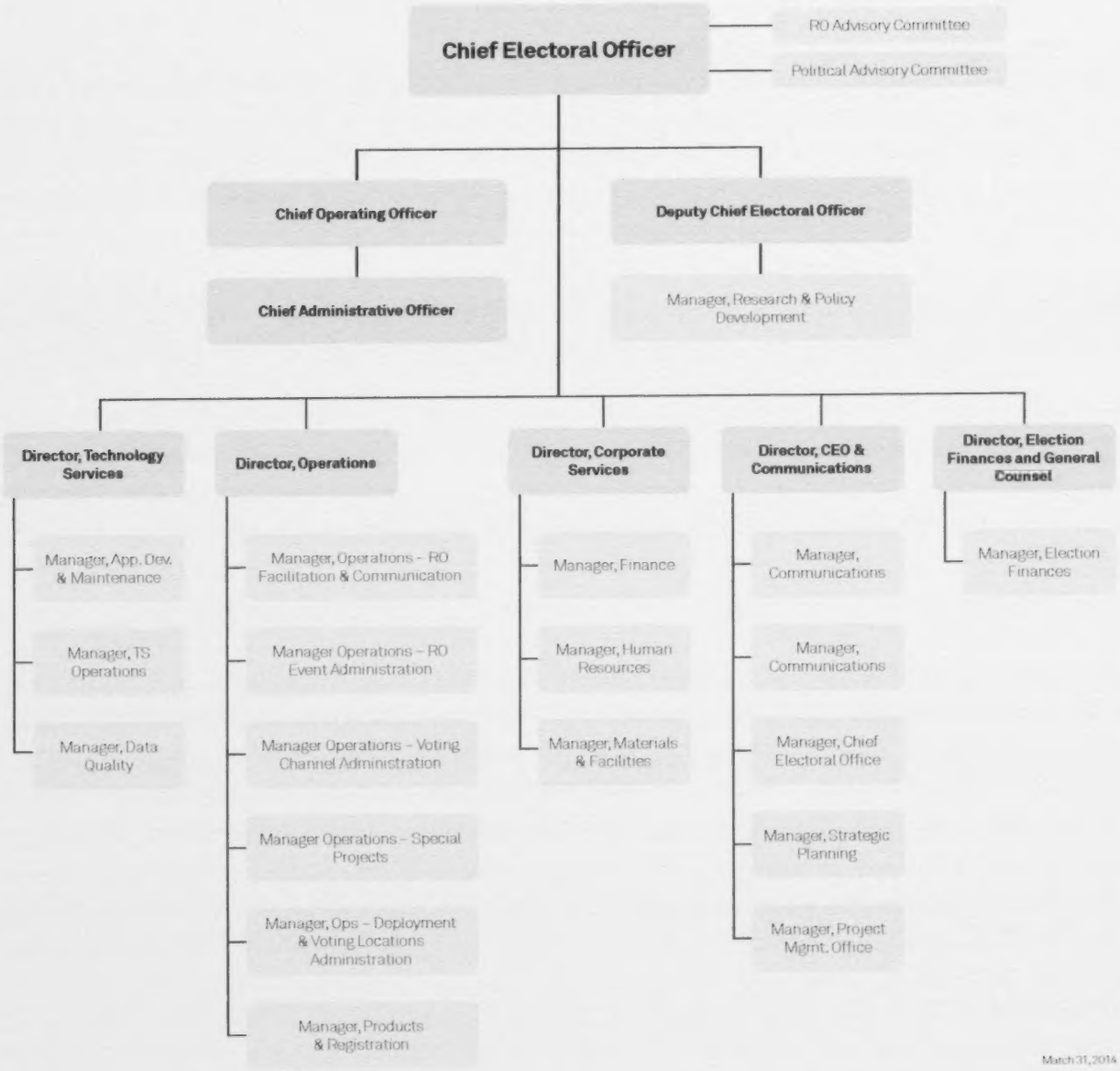
Technology Services (TS):
Technology Services deploys, maintains and supports the technological needs of the organization on an ongoing basis, as well as specific requirements during electoral events. This includes developing IT policies, infrastructure, testing and quality control, as well as security and administration. Technology Services is also responsible for integrating data obtained from Elections Ontario's data partners as well as defining and reporting on quality measures to assess the coverage, accuracy and net currency of the Permanent Register of Electors for Ontario.

Corporate Services (CS):
Corporate Services supports Elections Ontario in protecting the integrity and transparency of the organization's business administrative functions. CS provides the core unit of administrative services required to support Elections Ontario's business activities. This includes overseeing and executing corporate-wide matters around financial administration, human resources, facilities management, business continuity and disaster recovery and procurement. CS also oversees corporate-wide planning, project management and business process management.

Election Finances (EF):
Election Finances' mission is to support the Chief Electoral Officer in protecting the integrity of the electoral process by assisting stakeholders and regulating political finance requirements in a diligent, fair and transparent manner. The Election Finances Division:

- Oversees the registration of political parties, constituency associations, candidates, leadership contestants and third parties
- Publishes on the Internet financial statements of people and entities governed by the *Election Finances Act*
- Reviews financial statements to ensure compliance
- Distributes publicly-funded subsidies
- Investigates and reports apparent contraventions, and
- Recommends legislative reforms.

ELECTIONS ONTARIO'S MANAGEMENT STRUCTURE



March 31, 2014

Appendix B

Registered political parties as of December 31, 2013

Party name	Party name or abbreviation to be shown in any election documents
New Democratic Party of Ontario	Ontario NDP/NPD
Ontario Liberal Party	Ontario Liberal Party
Progressive Conservative Party of Ontario	PC Party of Ontario
Communist Party of Canada (Ontario)	Communist
Ontario Libertarian Party	Libertarian
Freedom Party of Ontario	Freedom Party of Ontario
Green Party of Ontario	Green Party of Ontario
Family Coalition Party of Ontario	Family Coalition Party of Ontario
Ontario Provincial Confederation of Regions Party	Ontario Provincial Confederation of Regions Party
People First Republic Party of Ontario	People First Republic Party of Ontario
Party for People with Special Needs	Party for People with Special Needs
Reform Party of Ontario	Reform Party of Ontario
Northern Ontario Heritage Party	Northern Ontario Heritage Party
Canadians' Choice Party	Canadians' Choice Party
Socialist Party of Ontario	Socialist Party of Ontario
The Peoples Political Party	The People
Pauper Party of Ontario	Paupers
Vegan Environmental Party	Vegan Environmental Party
Party for Human Rights in Ontario	Party for Human Rights in Ontario

Date of registration	Registration method
February 13, 1975	On enactment of the *Election Finances Reform Act*
February 13, 1975	On enactment of the *Election Finances Reform Act*
February 13, 1975	On enactment of the *Election Finances Reform Act*
September 3, 1975	Petitioning process under the *Election Finances Reform Act*
August 18, 1976	Petitioning process under the *Election Finances Reform Act*
Registered as "Unparty Party (Ontario)" on November 26, 1980. Renamed October 19, 1983.	Petitioning process under the *Election Finances Reform Act*
July 4, 1984	Petitioning process under the *Election Finances Reform Act*
June 10, 1987	Petitioning process under the *Election Finances Act*
May 30, 1990	Petitioning process under the *Election Finances Act*
Registered as "Republican Party of Ontario" on September 17, 2007. Renamed August 5, 2010.	Candidate endorsement process under the *Election Finances Act*
September 18, 2007	Candidate endorsement process under the *Election Finances Act*
September 18, 2007	Candidate endorsement process under the *Election Finances Act*
August 5, 2010	Petitioning process under the *Election Finances Act*
September 12, 2011	Candidate endorsement process under the *Election Finances Act*
September 13, 2011	Candidate endorsement process under the *Election Finances Act*
September 13, 2011	Candidate endorsement process under the *Election Finances Act*
September 14, 2011	Candidate endorsement process under the *Election Finances Act*
September 14, 2011	Candidate endorsement process under the *Election Finances Act*
September 15, 2011	Candidate endorsement process under the *Election Finances Act*

Appendix C

Requests to register the name of a new political party during 2013

Date of Chief Electoral Officer decision	Name requested	Abbreviation requested	Chief Electoral Officer decision
January 21, 2013	**Parents Party of Ontario** (A request from Jawed Anwar)	Parents Party of Ontario	Name: Acceptable Abbreviation: Acceptable
January 28, 2013	**Ontario Alternative Party** (A request by Rahib Abdullayev)	Ontario Alternative Party	Name: Acceptable Abbreviation: Acceptable
January 28, 2013	**Modern Social Credit Federation** (A request from William Andersen)	(none requested)	Name: Acceptable Abbreviation: Not requested
March 13, 2013	**Royal Canadian Equity Party** (A request from Gord Vass)	RCEP	Name: Acceptable Abbreviation: Acceptable
April 25, 2013	**Ontario Excel Party** (A request by Puneet Luthra)	OEP	Name: Acceptable Abbreviation: Acceptable
May 15, 2013	**Lottery Party of Ontario** (A request by Daniel McCubbin)	LOTTERY	Name: Acceptable Abbreviation: Acceptable
July 10, 2013	**Ontario Moderate Party** (A request from Yuri Duboisky)	Ontario Moderate Party	Name: Acceptable Abbreviation: Acceptable
August 2, 2013	**United Party of Ontario** (A request from Robert B. Cameron)	United Party	Name: Acceptable Abbreviation: Acceptable
September 20, 2013	**Trillium Party of Ontario** (A request from Robert Yaciuk)	Trillium Party TPO	Name: Acceptable Abbreviation: Acceptable
October 10, 2013	**Toronto Provincial Party** (A request from John Papadakis)	TPP	Name: Acceptable Abbreviation: Acceptable
October 23, 2013	**Equal Parenting Party** (A request from Dennis Valenta)	E.P.P.	Name: Acceptable Abbreviation: Acceptable
October 28, 2013	**Toronto Civic Party** (A request from John Papadakis)	Toronto Civic Party (TCP)	Name: Not Acceptable Abbreviation: Not Acceptable

Appendix D

Registered constituency association changes by party during 2013

Party name	Number of registered constituency associations	
	as at January 1, 2013	as at December 31, 2013
Canadians' Choice Party	0	0
Communist Party of Canada (Ontario)	3	3
Family Coalition Party of Ontario	19	19
Freedom Party of Ontario	6	7
Green Party of Ontario	47	50
New Democratic Party of Ontario	107	107
Northern Ontario Heritage Party	2	2
Ontario Liberal Party	107	107
Ontario Libertarian Party	3	3
Ontario Provincial Confederation of Regions Party	2	2
Party for Human Rights in Ontario	2	2
Party for People with Special Needs	7	7
Pauper Party of Ontario	0	0
People First Republic Party of Ontario	3	1
Progressive Conservative Party of Ontario	107	105
Reform Party of Ontario	1	1
Socialist Party of Ontario	1	2
The Peoples Political Party	0	0
Vegan Environmental Party	0	0
TOTAL	**417**	**418**

Appendix E

DESCRIPTION OF FINANCIAL RETURNS AND CONTRIBUTION LIMITS

Financial Returns

Elections Ontario is responsible for the review and approval of all financial statements submitted by registered political parties, candidates, constituency associations, leadership contestants and third party advertisers registered under the *Election Finances Act*. All returns filed with Elections Ontario are available to the public at our headquarters and summary statements are presented on the Elections Ontario website.

All financial statements (including the list of contributors over $100) are posted to the website on an 'As Submitted' basis within a target of 30 business days of the filing deadline. Revisions to the information submitted, that may be identified during the compliance review process, are ultimately reflected in the 'Final' version of the documents that are also posted to the website when approved.

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this report and the accompanying appendices, reflect the information as filed with the Chief Electoral Officer and are subsequently revised to the date of publication. Review of some filings continues and, as a result, some of the information in this report may be revised after this publication. Election Finances information within the Elections Ontario website will be updated as revisions become available.

Contribution Limits

The start of 2014 marked a regularly scheduled adjustment to contribution limits, which are indexed to account for inflation. As of 2014, in a year not including any campaign period, contributions may be made to a registered political party up to a limit of $9,975. In any campaign period, contributions may be made up to an additional limit of $9,975 in relation to the election in that period.

There are also limits on contributions that may be accepted by a registered constituency association or candidate:

- As of 2014, in a given year, contributions may be made to any one registered constituency association up a limit of $1,330 and a total contribution to all constituency associations of the same registered political party up to $6,650.
- In any campaign period, contributions may be made to any one registered candidate up to a limit of $1,330 and a total contribution to all registered candidates of the same registered political party up to $6,650.

Table: Contribution limits

	Contribution limits from January 1, 2009 to December 31, 2013				
	To a political party	To a constituency association		To a candidate	
		Each	To the associations of one party	Each	To the candidates of one party
Annual contribution limit	$9,300	$1,240	$6,200	Not permitted	
Limit during a campaign period	Extra amount of $9,300 over the annual limit	No extra amount over the annual limit		$1,240	$6,200

	Contribution limits from January 1, 2014 to December 31, 2018				
	To a political party	To a constituency association		To a candidate	
		Each	To the associations of one party	Each	To the candidates of one party
Annual contribution limit	$9,975	$1,330	$6,650	Not permitted	
Limit during a campaign period	Extra amount of $9,975 over the annual limit	No extra amount over the annual limit		$1,330	$6,650

Appendix F

Summary of financial data from registered political parties' 2013 annual financial statements

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party
	$	$	$	$	$	$	$	$
Revenue								
Net Contributions	64	35,709	76,180	42,690	527,068	3,302,144	301	6,067,144
Transfers	-	395	1,840	-	1,147	727,591	-	772,530
Other Income	-	-	889	1,615	3,478	111,530	701	2,356,757
TOTAL INCOME	64	36,104	78,908	44,305	531,692	4,141,265	1,002	9,196,431
Expenses								
Transfers	-	-	20	500	10,240	670,896	-	913,106
Other	67	47,323	106,601	43,404	512,565	3,022,052	304	8,186,015
TOTAL EXPENSES	67	47,323	106,621	43,904	522,804	3,692,948	304	9,099,121
EXCESS REVENUE OVER EXPENSES	(3)	(11,219)	(27,713)	401	8,888	448,317	697	97,310
Election Campaign Period Surplus (Deficit)	-	-	-	1,000	(2,546)	129,032	-	2,175,064
Adjusted Prior Period Surplus (Deficit)	13	13,412	23,481	(89)	107,194	(3,282,379)	(304)	(4,433,879)
Surplus (Deficit) as at December 31, 2013	9	2,193	(4,232)	1,312	113,536	(2,705,030)	393	(2,161,505)
Contribution Sources								
Corporations	-	-	-	500	2,153	447,252	-	2,519,365
Individuals	64	35,709	76,180	42,190	524,915	2,276,253	301	3,161,102
Trade Unions	-	-	-	-	-	578,639	-	386,677
TOTAL	64	35,709	76,180	42,690	527,068	3,302,144	301	6,067,144
Contribution Discrepancy	-	-	-	(0)	-	0	-	(0)
Average Contribution								
Corporations	-	-	-	500	196	3,338	-	1,513
Individuals	32	410	234	449	222	160	33	256
Trade Unions	-	-	-	-	-	2,937	-	1,674
B. STATEMENT OF ASSETS AND LIABILITIES								
Assets								
TOTAL	9	4,711	11,742	1,398	144,023	1,104,753	487	3,355,117
Liabilities & Surplus								
Liabilities	-	2,518	15,974	86	30,487	3,809,783	94	5,516,622
Surplus (Deficit)	9	2,193	(4,232)	1,312	113,536	(2,705,030)	393	(2,161,505)
TOTAL	9	4,711	11,742	1,398	144,023	1,104,753	487	3,355,117

Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Paramount Canadiana Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$	$	$
18,619	-			24,788	-	11,560	5,660,105			-	16,500	421
-	-			-	-	-	480,278			-	-	-
332	-	-	-	-	-	40	534,151	-	-	20	-	-
18,951	-			24,788	-	11,600	6,674,534			20	16,500	421
-	-			-	-	-	295,585			-	-	-
15,051	23	-	-	27,584	-	1,772	6,818,504	-	-	23	16,500	202
15,051	23		-	27,584	-	1,772	7,114,089	-	-	23	16,500	202
3,900	(23)	-	-	(2,796)	-	9,828	(439,554)	-	-	(3)	-	218
74	-			-	-	-	1,789,812			-	-	-
9,556	1,358			(2,853)	-	(23,790)	(4,560,263)			7	(170)	967
13,530	1,334	-	-	(5,649)	-	(13,962)	(3,210,005)	-	-	4	(170)	1,186
550	-			-	-	7,500	3,001,634			-	-	-
18,069	-			24,788	-	4,060	2,658,471			-	16,500	421
-	-			-	-	-	-			-	-	-
18,619	-	-	-	24,788	-	11,560	5,660,105	-	-	-	16,500	421
-	-	-	-	-	-	-	-	-	-	-	-	-
183	-			-	-	1,875	1,973			-	-	-
167	-			688	-	812	118			-	423	105
-	-			-	-	-	-			-	-	-
18,752	1,334			14,024	-	910	1,400,066			4	-	1,186
5,222	-	-	-	19,674	-	14,872	4,610,071	-	-	-	170	-
13,530	1,334			(5,649)	-	(13,962)	(3,210,005)			4	(170)	1,186
18,752	1,334			14,024	-	910	1,400,066			4	-	1,186

Appendix G

Summary of financial data, as filed, extracted from registered constituency associations 2013 financial statements

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party
	$	$	$	$	$	$	$	$
Revenue								
Net Contributions	-	170	950	670	75,688	629,092	-	2,375,441
Transfers	-	-	-	500	13,074	647,713	-	825,213
Other Income	-	1	54	-	4,360	158,549	-	597,904
TOTAL INCOME	-	171	1,004	1,170	93,122	1,435,354	-	3,798,558
Expenses								
Transfers	-	395	1,200	-	2,807	706,595	-	1,182,637
Other	-	129	1,549	162	32,947	462,810	-	1,931,350
TOTAL EXPENSES	-	524	2,749	162	35,754	1,169,405	-	3,113,988
EXCESS REVENUE OVER EXPENSES	-	(352)	(1,745)	1,008	57,368	265,949	-	684,571
Election Campaign Period Surplus (Deficit)	-	-	-	(1,830)	618	76,092	-	(94,557)
Adjusted Prior Period Surplus (Deficit)	-	685	19,049	882	108,092	563,051	(1,705)	3,805,798
Surplus (Deficit) as at December 31, 2013	-	333	17,304	60	166,079	905,092	(1,705)	4,395,812
Contribution Sources								
Individuals	-	170	950	670	75,046	359,116	-	1,152,761
Corporations	-	-	-	-	642	75,859	-	1,084,846
Trade Unions	-	-	-	-	-	194,117	-	137,834
TOTAL	-	170	950	670	75,688	629,092	-	2,375,441
Average Contribution								
Individuals	-	85	475	168	231	147	-	222
Corporations	-	-	-	-	128	358	-	547
Trade Unions	-	-	-	-	-	485	-	605
B. STATEMENT OF ASSETS AND LIABILITIES								
Assets	-	-	-	-	-	-	-	-
TOTAL	-	538	17,830	60	174,044	1,456,725	-	5,061,222
Liabilities & Surplus								
Liabilities	-	205	526	-	7,965	551,633	1,705	665,410
Surplus (Deficit)	-	333	17,304	60	166,079	905,092	(1,705)	4,395,812
TOTAL	-	538	17,830	60	174,044	1,456,725	-	5,061,222

Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Paramount Canadians Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$	$	$
-	-	-	-	-	-	-	3,457,579	-	-	-	-	-
-	-	-	-	-	-	-	357,664	-	-	-	-	-
-	-	-	-	-	-	5	879,743	-	-	-	-	-
-	-	-	-	-	-	5	4,694,986	-	-	-	-	-
-	-	-	-	-	-	-	629,496	-	-	-	-	-
72	-	-	-	-	-	-	2,819,025	-	-	-	-	-
72	-	-	-	-	-	-	3,448,521	-	-	-	-	-
(72)	-	-	-	-	-	5	1,246,465	-	-	-	-	-
-	-	-	-	-	-	-	59,819	-	-	-	-	-
695	-	-	-	-	-	65	3,101,883	-	-	-	-	-
622	-	-	-	-	-	70	4,408,167	-	-	-	-	-
-	-	-	-	-	-	-	2,046,258	-	-	-	-	-
-	-	-	-	-	-	-	1,404,507	-	-	-	-	-
-	-	-	-	-	-	-	6,814	-	-	-	-	-
-	-	-	-	-	-	-	3,457,579	-	-	-	-	-
-	-	-	-	-	-	-	188	-	-	-	-	-
-	-	-	-	-	-	-	459	-	-	-	-	-
-	-	-	-	-	-	-	487	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
622	-	-	-	-	-	70	5,233,047	-	-	-	-	-
-	-	-	-	-	-	-	824,880	-	-	-	-	-
622	-	-	-	-	-	70	4,408,167	-	-	-	-	-
622	-	-	-	-	-	70	5,233,047	-	-	-	-	-

Appendix H

Financial data of registered political parties' campaign period financial statements for the August 1, 2013 by-elections

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party	Communist Party of Canada (Ontario)	Family Coalition Party of Ontario	Freedom Party of Ontario	Green Party of Ontario	New Democratic Party of Ontario	Northern Ontario Heritage Party	Ontario Liberal Party
	$	$	$	$	$	$	$	$
Revenue								
Net Contributions	-	-	-	-	-	467,480	-	2,344,275
Transfers	-	-	-	1,000	-	-	-	11,300
Other Income	-	-	-	-	-	-	-	124,180
TOTAL INCOME	-	-	-	1,000	-	467,480	-	2,479,755
Expenses								
Transfers	-	-	-	-	1,151	45,515	-	61,461
Expenses Subject to Limitation	-	-	-	-	75	244,981	-	204,604
Other	-	-	-	-	1,320	60,522	-	55,880
TOTAL EXPENSES	-	-	-	-	2,546	351,018	-	321,945
EXCESS REVENUE OVER EXPENSES	-	-	-	1,000	(2,546)	116,462	-	2,157,810
Subsidy from Chief Electoral Officer	-	-	-	-	-	12,570	-	17,254
Campaign Period Surplus (Deficit)	-	-	-	1,000	(2,546)	129,032	-	2,175,064
Campaign Expense Limitation				318,310	318,310	318,310		318,310
Contribution Sources								
Corporations	-	-	-	-	-	60,350	-	1,515,962
Individuals	-	-	-	-	-	131,105	-	457,908
Trade Unions	-	-	-	-	-	276,025	-	370,405
TOTAL	-	-	-	-	-	467,480	-	2,344,275
Contribution Discrepancy	-	-	-	-	-	-	-	-
Average Contribution								
Corporations	-	-	-	-	-	5,029	-	2,860
Individuals	-	-	-	-	-	114	-	337
Trade Unions	-	-	-	-	-	5,412	-	4,116

Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Paramount Canadiana Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Only Party	The Peoples Political Party	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$	$	$
2,885	-	-	-	-	-	-	2,041,701	-	-	-	2,500	-
-	-	-	-	-	-	-	32,500	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
2,885	-	-	-	-	-	-	2,074,201	-	-	-	2,500	-
-	-	-	-	-	-	-	104,446	-	-	-	-	-
2,574	-	-	-	-	-	-	122,403	-	-	-	2,500	-
238	-	-	-	-	-	-	57,015	-	-	-	-	-
2,811	-	-	-	-	-	-	283,864	-	-	-	2,500	-
74	-	-	-	-	-	-	1,790,337	-	-	-	-	-
-	-	-	-	-	-	-	21,507	-	-	-	-	-
74	-	-	-	-	-	-	1,811,844	-	-	-	-	-
318,310							318,310				318,310	
-	-	-	-	-	-	-	932,303	-	-	-	-	-
2,785	-	-	-	-	-	-	1,109,398	-	-	-	2,500	-
100	-	-	-	-	-	-	-	-	-	-	-	-
2,885	-	-	-	-	-	-	2,041,701	-	-	-	2,500	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,086	-	-	-	-	-
93	-	-	-	-	-	-	116	-	-	-	625	-
100	-	-	-	-	-	-	-	-	-	-	-	-

Financial data of registered political parties' campaign period financial statements for the February 13, 2014 by-elections

A. STATEMENT OF REVENUE AND EXPENSES	Canadians' Choice Party $	Communist Party of Canada (Ontario) $	Family Coalition Party of Ontario $	Freedom Party of Ontario $	Green Party of Ontario $	New Democratic Party of Ontario $	Northern Ontario Heritage Party $	Ontario Liberal Party $
Revenue								
Net Contributions	-	-	-	-	-	325,671	-	4,044,810
Transfers	-	-	-	-	-	-	-	6,500
Other Income	-	-	-	-	-	12,975	-	165,674
TOTAL INCOME	-	-	-	-	-	338,646	-	4,216,984
Expenses								
Transfers	-	-	-	-	-	100,475	-	97,058
Expenses Subject to Limitation	-	-	-	-	28	103,973	-	25
Other	-	-	-	-	112	119,481	-	38,755
TOTAL EXPENSES	-	-	-	-	140	323,930	-	135,838
EXCESS REVENUE OVER EXPENSES	-	-	-	-	(140)	14,716	-	4,081,146
Subsidy from Chief Electoral Officer	-	-	-	-	-	4,951	-	25
Campaign Period Surplus (Deficit)	-	-	-	-	(140)	19,667	-	4,081,171
Campaign Expense Limitation					161,636	161,636		161,636
Contribution Sources								
Corporations	-	-	-	-	-	15,805	-	2,402,986
Individuals	-	-	-	-	-	45,581	-	1,337,554
Trade Unions	-	-	-	-	-	264,285	-	304,270
TOTAL	-	-	-	-	-	325,671	-	4,044,810
Contribution Discrepancy	-	-	-	-	-	-	-	(0)
Average Contribution								
Corporations	-	-	-	-	-	3,161	-	3,375
Individuals	-	-	-	-	-	90	-	268
Trade Unions	-	-	-	-	-	6,446	-	4,057

Ontario Libertarian Party	Ontario Provincial Confederation of Regions Party	Paramount Canadians Party	Party for Human Rights in Ontario	Party for People with Special Needs	Pauper Party of Ontario	People First Republic Party of Ontario	Progressive Conservative Party of Ontario	Reform Party of Ontario	Socialist Party of Ontario	The Peoples Political Party	Vegan Environmental Party
$	$	$	$	$	$	$	$	$	$	$	$
-	-	-	-	-	-	-	3,146,618	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,146,618	-	-	-	-
-	-	-	-	-	-	-	96,112	-	-	-	-
1,088	-	-	-	-	-	-	119,093	-	-	-	-
-	-	-	-	-	-	-	14,172	-	-	-	-
1,088	-	-	-	-	-	-	229,376	-	-	-	-
(1,088)	-	-	-	-	-	-	2,917,242	-	-	-	-
-	-	-	-	-	-	-	10,102	-	-	-	-
(1,088)	-	-	-	-	-	-	2,927,345	-	-	-	-
161,636							161,636				
-	-	-	-	-	-	-	1,653,453	-	-	-	-
-	-	-	-	-	-	-	1,480,431	-	-	-	-
-	-	-	-	-	-	-	12,735	-	-	-	-
-	-	-	-	-	-	-	3,146,618	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,456	-	-	-	-
-	-	-	-	-	-	-	113	-	-	-	-
-	-	-	-	-	-	-	6,368	-	-	-	-

Appendix I

Summary of candidates' and constituency associations' income and expenses, for the by-elections held on August 1, 2013

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Etobicoke-Lakeshore	Wayne Simmons	FRE	-	-	-	-
	Angela Salewsky	GPO	1,321	1,221	1,131	1,131
	P.C. Choo	NDP	35,819	34,248	22,469	22,226
	Peter Milczyn	LIB	163,810	105,008	150,369	124,069
	Hans Kunov	LTN	37	37	37	37
	Doug Holyday	PCP	280,282	159,593	191,469	124,322
	Dan King	PSN	-	-	-	-
	Kevin Clarke	PEO	3,000	3,000	3,000	3,000

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
London West	Al Gretzky	FRE	2,261	2,261	4,091	3,091
	Gary Brown	GPO	5,124	2,844	4,274	2,244
	Peggy Sattler	NDP	142,533	106,322	141,086	116,767
	Ken Coran	LIB	137,161	35,580	207,231	104,722
	Geoffrey Serbee	LTN	-	-	-	-
	Ali Chahbar	PCP	170,495	65,818	165,823	118,461

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Ottawa South	David Mcgruer	FRE	-	-	-	-
	Taylor Howarth	GPO	2,774	2,374	2,703	2,303
	Tivadar Banfalvi	IND	-	-	-	-
	Daniel Post	IND	-	-	-	-
	Bronwyn Funiciello	NDP	71,255	58,988	59,472	48,713
	John Fraser	LIB	259,896	135,211	202,337	141,152
	Jean-Serge Brisson	LTN	402	402	402	402
	Matt Young	PCP	176601	104041	141168	106146
	John Turmel	PAU	-	-	-	-
	John Redins	PSN	-	-	-	-

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	108,203	-	254	90,927	46	0.13%
1,131	108,203	-	2,128	90,927	771	2.25%
15,160	108,203	-	2,128	90,927	2,542	7.41%
107,013	108,203	21,403	2,128	90,927	14506	42.30%
-	108,203	-	1,330	90,927	152	0.44%
104,518	108,203	20,904	2,128	90,927	16034	46.75%
-	108,203	-	622	90,927	157	0.46%
3,000	108,203	-	1,330	90,927	87	0.25%
					34,295	**100.00%**

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
3,068	115,317	-	1,017	96,905	1,856	4.93%
1,390	115,317	-	2,128	96,905	1,608	4.27%
103,887	115,317	20,777	2,128	96,905	15,704	41.68%
96,588	115,317	19,318	2,128	96,905	5,965	15.83%
-	115,317	-	1,330	96,905	117	0.31%
85,970	115,317	17,194	1,984	96,905	12,426	32.98%
					37,676	**100.00%**

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	104,501	-	254	87,816	85	0.24%
2,303	104,501	-	2,128	87,816	1,099	3.12%
.	104,501	-	1,240	87,816	-	0.00%
-	104,501	-	1,130	87,816	91	0.26%
40,274	104,501	-	2,128	87,816	5,042	14.30%
95,351	104,501	19,070	2,128	87,816	14,921	42.33%
-	104,501	-	1,330	87,816	208	0.59%
89118	104,501	17,823	2,128	87,816	13642	38.70%
-	104,501	-	622	87,816	58	0.16%
-	104,501	-	622	87,816	102	0.29%
					35,248	**100.00%**

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Scarborough-Guildwood	Raphael Rosch	FCP	400.00	400.00	75.17	75.17
	Matthew Oliver	FRE	-	-	-	-
	Nick Leeson	GPO	901	-	901	901
	James Hamilton	IND	240	240	234	234
	Adam Giambrone	NDP	103,549	68,701	82,032	82,032
	Mitzie Hunter	LIB	117,470	72,984	99,502	94,502
	Heath Thomas	LTN	-	-	-	-
	Ken Kirupa	PCP	89,123	45,075	98,714	77,395
	Danish Ahmed	PSN	-	-	-	-
	Bill Rawdah	PEO	3,130	3,130	3,125	3,125

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Windsor-Tecumseh	Lee Watson	FCP	400	400	104	104
	Andrew Brannan	FRE	-	-	-	-
	Adam Wright	GPO	-	-	-	-
	Percy Hatfield	NDP	101,633	96,121	78,336	73,971
	Jeewen Gill	LIB	83,601	31,200	107,088	92,088
	Dan Dominato	LTN	86	86	86	86
	Robert de Verteuil	PCP	62,264	34,326	52,844	27,006

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	82,616	-	848	69,425	104	0.42%
-	82,616	-	254	69,425	80	0.32%
558	82,616	-	1,330	69,425	532	2.15%
234	82,616	-	1,187	69,425	195	0.79%
72,093	82,616	14,419	2,128	69,425	7,000	28.35%
77,113	82,616	15,423	2,128	69,425	8,852	35.85%
-	82,616	-	1,330	69,425	120	0.49%
62363	82,616	12,472	2,128	69,425	7605	30.80%
-	82,616	-	622	69,425	183	0.74%
2,725	82,616	-	1,330	69,425	22	0
					24,693	**100.00%**

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	101,239	-	1,102	85,075	241	0.94%
-	101,239	-	254	85,075	124	0.48%
-	101,239	-	1,330	85,075	942	3.68%
68,475	101,239	13,695	2,128	85,075	15,682	61.27%
78,777	101,239	-	1,984	85,075	3,057	11.94%
-	101,239	-	1,330	85,075	400	1.56%
19,286	101,239	3,857	1,984	85,075	5,147	20.11%
					25,593	**100.00%**

Summary of candidates' and constituency associations' income and expenses, for the by-elections held on February 13, 2014

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Niagara Falls	Andrew Brannan	FRE	-	-	-	-
	Clarke Bitter	GPO	-	-	-	-
	Timothy Tredwell	IND	-	-	-	-
	Wayne Gates	NDP	195,111	132,981	153,813	148,334
	Stefanos Karatopis	LTN	-	-	-	-
	Joyce Morocco	LIB	125,353	48,975	148,106	111,606
	Bart Maves	PCP	245,301	96,395	207,683	147,624
	Troy Young	PEO	54	54	54	54

Electoral district	Candidate name	Party	Income incl. transfers	Income excl. transfers	Expenses incl. transfers	Expenses excl. transfers
Thornhill	Erin Ashley Goodwin	FRE	-	-	-	-
	Teresa Pun	GPO	-	-	-	-
	Cindy Hackelberg	NDP	63,966	21,649	59,599	55,719
	Gene Balfour	LTN	-	-	-	-
	Sandra Yeung Racco	LIB	223,455	105,320	218,163	168,163
	John Turmel	PAU	-	-	-	-
	Gila Martow	PCP	170,130	61,003	204,981	121,619
	Kevin Clarke	PEO	-	-	-	-

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	126,751	-	277	99,024	101	0.27%
-	126,751	-	-	99,024	1,011	2.74%
-	126,751	-	-	99,024	226	0.61%
123,503	126,751	24,701	2,128	99,024	14589	39.54%
-	126,751	-	1,330	99,024	159	0.43%
99,610	126,751	19,922	2,128	99,024	7144	19.36%
114,338	126,751	22,868	2,128	99,024	13564	36.76%
-	126,751	-	1,330	99,024	107	0.29%
					36,901	**100.00%**

Expenses subject to limit	Expense limit	Subsidy paid to candidate	Subsidy paid to auditor	Eligible voters	Ballot count	Percent
-	131,867	-	277	103,021	153	0.55%
-	131,867	-	1,330	103,021	404	1.44%
46,899	131,867	-	2,128	103,021	1,905	6.79%
-	131,867	-	1,330	103,021	296	1.05%
132,583	131,867	26,240	2,128	103,021	11,671	41.60%
-	131,867	-	-	103,021	47	0.17%
102,208	131,867	20,442	2,128	103,021	13,438	47.89%
-	131,867	-	1330.00	103,021	144	0.51%
					28,058	**100.00%**

Appendix J

Summary of financial data extracted from registered third parties campaign period reports for the August 1, 2013 by-elections

A. STATEMENT OF REVENUE AND EXPENSES	Contractors of the Ontario Electrical League	Canadian Union of Public Employees, Ontario Division (CUPE Ontario)	Designated Physiotherapy Clinics Association	Ecology Ottawa	Ontarians for Responsible Government	Toronto Wind Action	Working Families
	$	$	$	$	$	$	$
Income							
Net Contributions	10,000	2,575	-	700	5,690	7,497	50,000
Third Party's Own Funds	5,000	-	-	-	-	452	-
TOTAL INCOME	15,000	2,575	-	700	5,690	7,949	50,000
Expenses							
TOTAL ADVERTISING EXPENSES	15,000	2,575	N/A	700	1,639	6,872	37,072

Income from contributions breakdown

Third parties	Own funds	Net contributions			TOTAL
		Individual	Corporation	Trade unions	
Contractors of the Ontario Electrical League	5,000	-	10,000	-	15,000
Canadian Union of Public Employees, Ontario Division (CUPE Ontario)	-	-	-	2,575	2,575
Designated Physiotherapy Clinics Association					-
Ecology Ottawa	-	700	-	-	700
Ontarians for Responsible Government	-	5,690	-	-	5,690
Toronto Wind Action	452	7,497	-	-	7,949
Working Families	-	-	-	50,000	50,000

Summary of financial data extracted from registered third parties campaign period reports for the February 13, 2014 by-elections

	Animal Alliance of Canada	Unifor
A. STATEMENT OF REVENUE AND EXPENSES	**$**	**$**
Income		
Net Contributions	1,151	-
Third Party's Own Funds	16,380	-
TOTAL INCOME	17,531	-
Expenses		
TOTAL ADVERTISING EXPENSES	17,531	15,199

Income from contributions breakdown

		Net contributions			
Third parties	**Own funds**	**Individual**	**Corporation**	**Trade unions**	**TOTAL**
Animal Alliance of Canada	16,380	1,151	-	-	17,531
Unifor	-	-	-	-	-

Appendix K

List of political entities required to file, including late filers

Political parties: 2013 annual financial statements – due June 2, 2014
Number of political parties required to file – 21 | 3 – Late | 4 – Not filed

Party	Date filed	Late
Canadians' Choice Party	6-May-14	
Communist Party of Canada (Ontario)	2-June-14	
Family Coalition Party of Ontario	29-August-14	**Late**
Freedom Party of Ontario	2-June-14	
Green Party of Ontario	2-June-14	
New Democratic Party of Ontario	30-May-14	
Northern Ontario Heritage Party	23-July-14	**Late**
Ontario Liberal Party	2-June-14	
Ontario Libertarian Party	2-June-14	
Ontario Provincial Confederation of Regions Party	29-May-14	
Paramount Canadians Party – Deregistered June 24, 2013		**Not filed**
Party for Human Rights in Ontario		**Not filed**
Party for People with Special Needs	22-July-14	**Late**
Pauper Party of Ontario	2-June-14	
People First Republic Party of Ontario	30-May-14	
Progressive Conservative Party of Ontario	30-May-14	
Reform Party of Ontario – Deregistered December 31, 2013		**Not filed**
Socialist Party of Ontario		**Not filed**
The Only Party – Deregistered December 31, 2013	16-March-14	
The Peoples Political Party	18-March-14	
Vegan Environmental Party	30-May-14	

List of constituency associations that were late to file

Constituency associations: 2013 annual financial statements – due June 2, 2014
Number of constituency associations – 425 | 76 – Late | 11 – Not filed

Party	Electoral district	Date received
Family Coalition Party of Ontario	Algoma–Manitoulin	26-August-14
	Ancaster–Dundas–Flamborough–Westdale	14-August-14
	Etobicoke–Lakeshore	14-August-14
	Hamilton Centre	14-August-14
	Kingston and the Islands	29-August-14
Green Party of Ontario	Ajax–Pickering	2-July-14
	Barrie	13-June-14
	Etobicoke–Lakeshore	17-June-14
	Hamilton Mountain	26-June-14
	Kingston and the Islands	26-June-14
	Kitchener–Conestoga	22-July-14
	Kitchener–Waterloo	7-July-14
	Nipissing	**Not filed**
	Parkdale–High Park	25-June-14
	Perth–Wellington	8-July-14
	Sault Ste. Marie	7-June-14
Green Party of Ontario	Simcoe North	25-June-14
	Simcoe–Grey	26-June-14
	Toronto Centre	20-June-14
New Democratic Party of Ontario	Bramalea–Gore–Malton	11-June-14
	Brampton–Springdale	11-July-14
	Don Valley East	18-June-14
	Don Valley West	17-July-14
	Durham	25-August-14
	Kingston and the Islands	27-June-14
	Leeds–Grenville	**Not filed**
	Mississauga East–Cooksville	17-July-14
	Mississauga–Brampton South	20-August-14
	Oak Ridges–Markham	9-June-14
	Oxford	22-July-14
	Sarnia–Lambton	8-July-14
	Sault Ste. Marie	9-June-14

Party	Electoral district	Date received
New Democratic Party of Ontario	Sudbury	**Not filed**
	Thunder Bay–Atikokan	12-June-14
	Toronto Centre	14-August-14
	Trinity–Spadina	20-June-14
	Welland	11-June-14
	Wellington–Halton Hills	4-June-14
Ontario Liberal Party	Carleton–Mississippi Mills	18-July-14
	Chatham-Kent–Essex	11-June-14
	Durham	19-August-14
	Haliburton–Kawartha Lakes–Brock	21-July-14
	Halton	11-June-14
	Hamilton East–Stoney Creek	14-July-14
	Lambton–Kent–Middlesex	18-July-14
	Leeds–Grenville	20-August-14
	Newmarket–Aurora	13-August-14
	Niagara West–Glanbrook	11-July-14
	Nickel Belt	7-July-14
	Oshawa	14-July-14
	Parkdale–High Park	5-June-14
	Pickering–Scarborough East	14-July-14
	Renfrew–Nipissing–Pembroke	23-July-14
	Scarborough Centre	18-July-14
	Stormont–Dundas–South Glengarry	4-July-14
	Thunder Bay–Atikokan	18-August-14
	Timmins–James Bay	17-July-14
	Toronto Centre	16-July-14
Ontario Libertarian Party	Barrie	25-June-14
Party for Human Rights in Ontario	Davenport	**Not filed**
	Trinity–Spadina	**Not filed**
Progressive Conservative Party of Ontario	Beaches–East York	13-August-14
	Bramalea–Gore–Malton	8-August-14
	Glengarry–Prescott–Russell	26-June-14
	Guelph	4-July-14
	Haliburton–Kawartha Lakes–Brock	21-June-14
	Hamilton Centre	19-August-14
	Huron–Bruce	11-June-14
	Kingston and the Islands	25-July-14
	Lanark–Frontenac–Lennox and Addington	22-August-14
	London North Centre	6-June-14
	Mississauga–Erindale	8-August-14
Progressive Conservative Party of Ontario	Mississauga–Streetsville	**Not filed**
	Nepean–Carleton	21-July-14
	Nickel Belt	14-August-14
	Ottawa–Vanier	17-June-14
	Parry Sound–Muskoka	17-July-14
	Sault Ste. Marie	1-September-14
	Scarborough–Rouge River	12-August-14
	Sudbury	**Not filed**
	Timmins–James Bay	**Not filed**
	Vaughan	**Not filed**
	Welland	21-July-14
	Willowdale	18-August-14
	York Centre	4-June-14
Reform Party of Ontario	Lambton–Kent–Middlesex	**Not filed**
Socialist Party of Ontario	Peterborough	**Not filed**

Political parties: 2013 Etobicoke–Lakeshore, London West, Ottawa South, Scarborough–Guildwood, and Windsor–Tecumseh by-elections

Campaign financial statements – due February 3, 2014

Number of political parties required to file – 20

5 – Late | 0 – Not filed

Party name	Date received
Northern Ontario Heritage Party	18-March-14
Party for Human Rights in Ontario	15-April-14
People First Republic Party of Ontario	25-February-14
Reform Party of Ontario	21-February-14
The Only Party	16-March-14

Candidates: 2013 Etobicoke–Lakeshore, London West, Ottawa South, Scarborough–Guildwood, and Windsor–Tecumseh by-elections

Campaign financial statements – due February 3, 2014

Number of candidates required to file – 41 | 7 – Late | 0 – Not filed

Party name	Candidate	Date received
Green Party of Ontario	Gary Brown	2-May-14
New Democratic Party of Ontario	Bronwyn Funiciello	19-February-14
Ontario Liberal Party	John Fraser	24-February-14
Ontario Libertarian Party	Geoffrey Serbee	8-April-14
Ontario Libertarian Party	Jean-Serge Brisson	15-April-14
Progressive Conservative Party of Ontario	Matt Young	27-March-14
Progressive Conservative Party of Ontario	Ken Kirupa	3-May-14

Constituency associations: 2013 Etobicoke–Lakeshore, London West, Ottawa South, Scarborough–Guildwood, and Windsor–Tecumseh by-elections

Campaign financial statements – due February 3, 2014

Number of constituency associations required to file – 23 | 6 – Late | 0 – Not filed

Party name	Electoral district	Date received
Green Party of Ontario	Etobicoke–Lakeshore	3-Mar-14
Green Party of Ontario	London West	2-May-14
Ontario Liberal Party	Ottawa South	24-February-14
Progressive Conservative Party of Ontario	Ottawa South	24-March-14
Progressive Conservative Party of Ontario	Scarborough–Guildwood	3-May-14
Socialist Party of Ontario	Etobicoke–Lakeshore	24-February-14

Third party advertisers: 2013 Etobicoke–Lakeshore, London West, Ottawa South, Scarborough–Guildwood, and Windsor–Tecumseh by-elections

Advertising reports – due February 3, 2014

Number of third parties required to file – 7 | 1 – Late | 1 – Not filed

Third party name	Date received
Designated Physiotherapy Clinics Association	**Not filed**
Toronto Wind Action	2-March-14

Political parties: 2014 Niagara Falls and Thornhill by-elections

Campaign financial statements – due August 6, 2014
Number of political parties required to file – 18 | 3 – Late | 3 – Not filed

Party name	Date received
Ontario Provincial Confederation of Regions Party	25-August-14
Communist Party of Canada (Ontario)	27-August-14
The Peoples Political Party	22-September-14
Party for Human Rights in Ontario – Deregistered in 2014	**Not filed**
People First Republic Party of Ontario – Deregistered 2014	**Not filed**
Socialist Party of Ontario – Deregistered 2014	**Not filed**

Candidates: 2014 Niagara Falls and Thornhill by-elections

Campaign financial statements – due August 6, 2014
Number of candidates required to file – 16 | 3 – Late | 2 – Not filed

Party name	Candidate	Date received
Green Party of Ontario	Clarke Bitter	**Not filed**
Independent	Timothy Tredwell	**Not filed**
New Democratic Party of Ontario	Cindy Hackelberg	12-August-14
Pauper Party of Ontario	John Turmel	4-September-14
Progressive Conservative Party of Ontario	Gila Martow	20-August-14

Constituency associations: 2014 Niagara Falls and Thornhill by-elections

Campaign financial statements – due August 6, 2014
Number of constituency associations required to file – 6 | 1 – Late | 0 – Not filed

Party name	Electoral district	Date received
Progressive Conservative Party of Ontario	Thornhill	20-August-14

Third party advertisers: 2014 Niagara Falls and Thornhill by-elections

Advertising reports – due August 6, 2014
Number of third parties required to file – 2 | 0 – Late | 0 – Not filed

Appendix L

Accessibility reporting requirement for 2013 and 2014 by-elections

***Election Act* section 67.2 accessibility reporting requirement – by-elections**

2013 and 2014 by-elections:

ED 024 Etobicoke–Lakeshore (August 1, 2013)
ED 045 London West (August 1, 2013)
ED 054 Niagara Falls (February 13, 2014)
ED 064 Ottawa South (August 1, 2013)
ED 082 Scarborough–Guildwood (August 1, 2013)
ED 089 Thornhill (February 13, 2014)
ED 102 Windsor–Tecumseh (August 1, 2013)

Requirements – sections	Summary report
67.2 (1) and (2) **After every election, the CEO shall report on accessibility issues.** The report is to be included in the election report or the next annual report.	The information below serves as the CEO's report on accessibility issues, as required under section 67.2 of the *Election Act*. The *Election Act* contains a number of accessibility-related provisions. The *Accessibility for Ontarians with Disabilities Act, 2005* also includes provisions that affect the accessibility of elections. Elections Ontario is required under the *Human Rights Code* and the *Charter* to deliver elections to Ontario voters and carry out our day-to-day operations in a manner that does not discriminate. Elections Ontario's mission is to uphold the integrity and accessibility of the electoral process and to manage elections in an efficient, fair and impartial manner. We embrace the accessibility principles outlined in our Accessible Customer Service Policy, Integrated Accessibility Standards Policy Directive and our Multi-Year Accessibility Plan. To that end, we continue to integrate accessibility into our planning while we work to modernize and transform election service delivery.

Requirements – sections	Summary report
67.2 (1) (a) (i) **Summary of accessible customer service feedback**	Elections Ontario welcomes customer service feedback from all Ontarians, including feedback about services provided to persons with disabilities. At each voting location, including returning offices and advance polls, customer service feedback forms and boxes are available. Poll officials check the boxes throughout voting to determine which issues can be resolved immediately and which should be responded to later. Some feedback is also provided verbally. Electors also contact Elections Ontario headquarters directly by email, mail or by phone to provide feedback. In the seven by-elections held in 2013 and 2014, a small fraction of voters provided Elections Ontario with feedback concerning accessibility issues. • Approximately a quarter of the comments were positive. Those electors mentioned excellent customer service from polling staff when it came to assisting voters with accessibility needs, the availability of assistive devices and special ballots, and general accessibility at voting locations. • Negative feedback tended to focus on voting locations. Comments included complaints regarding the distance voters had to walk at the voting location to reach the polling booth and lack of availability of a wheelchair to transfer voters, inconvenient access to an elevator, and the absence of chairs that have armrests for those with mobility issues. For the winter by-elections, some voters complained about the challenges of getting through snow and ice that was not cleared by the building landlords. Some voters also commented on the small font size on the Notice of Registration Card (NRC).

Requirements – sections	Summary report
67.2 (1) (a) (ii) **Response to feedback, including steps to respond to negative feedback**	As a result of feedback provided about voting locations, election officials were able to take immediate steps to assist the elector who provided the feedback in some circumstances, e.g., taking the ballot box outside to allow a voter to cast their ballot, and assisting an elector to return to the parking lot where the walking distance was lengthy. In some cases, election officials made modifications that improved access for other electors, e.g., by clearing snow banks and salting ramps. Voters and election day staff also provided advice to returning officers regarding ways of improving accessibility at a voting location in the future, e.g., suggesting a shorter route from the parking lot and posting additional signage regarding the location of push button doors. All feedback will be taken into consideration as we prepare and plan for future elections. With respect to the NRC issue, Elections Ontario increased the font size before a previous by-election and will consider the recommendation to further increase the font size during any future NRC redesign.

Requirements – sections	Summary report
67.2 (1) (b) **Summary of Returning Officer accessibility reports**	Returning Officers are committed to making elections as accessible as possible. Returning Officers in Etobicoke-Lakeshore, London West, Niagara Falls, Ottawa South, Scarborough-Guildwood, Thornhill and Windsor-Tecumseh described several aspects of election accessibility in reports they submitted following the 2013 and 2014 provincial by-elections. • All staff were trained and certified to deliver services in an accessible manner. • Accessible materials were available for electors with disabilities, either proactively or on request, including assistive devices such as magnifiers. • A feature of special ballot voting is the option to have a home visit, if the elector needs assistance because of a disability or inability to read or write and would experience unreasonable difficulty in visiting the returning office. 173 voters cast their ballots during home visits, and special ballot officers provided them with assistance such as reading the candidates' names out loud, assisting some in marking the ballot, or providing assistive devices so the elector could more easily mark the ballot independently. • Returning Officers reported that one elector voted using Assistive Voting Technology available in returning offices. • Electors voted in one of approximately 75 voting locations in each electoral district. All locations met Elections Ontario's site accessibility standards. Some locations could be used as they were, while others required remediations such as ramps, beveled thresholds, mats, parking cones or signage to comply. More than 120 Information Assistants were employed to ensure that locations were accessible to all electors. • Other accommodations were provided as needed, such as moving the ballot box to the curb, using supplementary lighting, or providing a wheelchair where the walk within the voting location was lengthy. • Staff also took extra measures to provide accessibility for electors, such as providing documents or information in accessible formats, reading candidates' names to voters, promoting Special Ballot home visits in buildings with targeted populations, participating in additional training, and working with stakeholder groups. • Returning Officers also took proactive steps to address issues before they arose. One Returning Officer hired a staff member who knows American Sign Language. Another hired additional Information Assistants to assist electors at their vehicles in inclement weather at advance polls. In long-term care facilities, electors were provided with numbers so they could keep their place in line without needing to move each time an elector voted.

Requirements – sections	Summary report
67.2 (1) (c) **Findings of public opinion survey, only in the case of a GE**	Not applicable – by-elections
67.2 (1) (d) **Summary of measures to address barriers to accessibility and other accessibility issues**	The 2011 and 2014 provincial general election reports include detailed information about a range of measures to address barriers to accessibility covering a full spectrum of activities, documents and processes from before the election to voting day itself. These measures and additional measures introduced since 2011 are highlighted here: • Accessibility policies and plans • Accessible feedback process • Alternative formats • Assistive devices at voting locations, e.g., magnifiers, easy grip pencils, Braille template for ballots • Assistive Voting Technology • Audio and large print versions of householder brochure • Ballot font size • Certificate to vote – transfers to another voting location • Closed caption advertising • Customer service and integrated accessibility standards training • Descriptive video • Employee accommodations • Homeless elector process • Interpreters • Moving the ballot box • Notices of disruption • Notice of Registration Card (NRC) • Outreach program • Plain language communications • Public education • Radio advertising • Service animals • Special ballots: vote by mail • Special ballots: home visits • TTY • Voting assistance from a friend or support person • Voting location accessibility standards • Voting locations in hospitals and other locations • Website that is accessible • Workplace emergency response information

Requirements – sections	Summary report
67.2 (1) (e) **Recommendations with respect to barriers that the CEO considers appropriate**	As outlined in our *Strategic Plan 2013 to 2017*, Elections Ontario is committed to building modern services for Ontarians that put the needs of electors first. We intend to build on our past successes and strengths to improve Ontario's provincial electoral process. We need to ensure that our processes foster inclusiveness and that barriers are removed. Our goal is to work with our stakeholders to build an electoral process that provides Ontarians their choice of services that are delivered in a modern, accessible, safe, secure, and transparent manner that protects the secrecy of the vote. We have already begun the transformation and have developed a clear 4-year roadmap. At the appropriate time, we will make recommendations that can assist us to remove the barriers to accessibility that we identify.

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